

# Pennsylvania

# 1997

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## 1997 Economic Census

*Arts, Entertainment, and Recreation*

Geographic Area Series



# U S C E N S U S B U R E A U

*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
U.S. CENSUS BUREAU



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# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

## ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

## RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

## GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

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required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

## **BASIS OF REPORTING**

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

## **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

All results of the 1997 Economic Census are available on the Census Bureau Internet site ([www.census.gov](http://www.census.gov)) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

### **Special Tabulations**

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673  
Service Sector Statistics Division 301-457-2668

## **HISTORICAL INFORMATION**

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

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## SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at [www.census.gov/econguide](http://www.census.gov/econguide). More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at [www.census.gov/econ/www/history.html](http://www.census.gov/econ/www/history.html).

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.



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# Arts, Entertainment, and Recreation

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## SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Foodservices and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

## GENERAL

A list of reports that provide statistics on sector 71 follows.

**Geographic area reports.** There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

**Sources of receipts or revenue report.** This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

**Establishment and firm size (including legal form of organization) report.** This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

**Miscellaneous subjects report.** This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

**ZIP Code report.** This report presents data for establishments with payroll by United States ZIP Code.

## GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

#### **DISCLOSURE**

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PENNSYLVANIA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2 883</b>	<b>2 439 343</b>	<b>810 600</b>	<b>172 123</b>	<b>40 892</b>	<b>17.1</b>	<b>5.6</b>
711	Performing arts, spectator sports, & related industries .....	565	1 037 689	435 711	95 818	10 120	8.1	4.2
7111	Performing arts companies .....	135	64 740	20 700	5 021	1 093	15.9	1.7
71111	Theater companies & dinner theaters .....	43	25 334	9 606	2 647	649	9.6	2.4
711110	Theater companies & dinner theaters .....	43	25 334	9 606	2 647	649	9.6	2.4
7111102	Theater companies .....	39	23 403	9 115	2 546	579	7.2	2.6
7111103	Dinner theaters .....	4	1 931	491	101	70	39.2	—
71112	Dance companies .....	4	D	D	D	a	D	D
711120	Dance companies .....	4	D	D	D	a	D	D
71113	Musical groups & artists .....	60	24 316	7 322	1 009	261	8.2	1.8
711130	Musical groups & artists .....	60	24 316	7 322	1 009	261	8.2	1.8
7111309	Other music groups & artists .....	60	24 316	7 322	1 009	261	8.2	1.8
71119	Other performing arts companies .....	28	D	D	D	c	D	D
711190	Other performing arts companies .....	28	D	D	D	c	D	D
7111901	Circuses .....	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	27	14 382	3 596	1 337	164	38.6	.2
7112	Spectator sports .....	134	755 009	356 277	77 588	4 961	3.0	2.4
71121	Spectator sports .....	134	755 009	356 277	77 588	4 961	3.0	2.4
711211	Sports teams & clubs .....	20	463 777	300 269	64 368	1 911	.8	.1
7112111	Football clubs .....	2	D	D	D	e	D	D
7112112	Baseball clubs .....	6	D	D	D	e	D	D
7112119	Other professional sports clubs .....	12	172 739	118 320	32 859	1 059	—	—
711212	Racetracks .....	41	233 538	40 380	10 033	2 681	3.0	7.1
7112122	Auto racetrack operation .....	33	38 989	4 166	571	310	17.8	1.6
7112123	Horse racetrack operation .....	8	194 549	36 214	9 462	2 371	—	8.2
711219	Other spectator sports .....	73	57 694	15 628	3 187	369	20.8	2.6
7112191	Professional athletes .....	18	6 051	2 553	351	60	45.1	4.6
7112192	Racing (except racetrack operation) .....	55	51 643	13 075	2 836	309	17.9	2.4
7113	Promoters of performing arts, sports, & similar events .....	85	152 554	36 820	8 668	3 394	15.2	14.1
71131	Promoters of performing arts, sports, & similar events w/facility .....	19	83 867	26 217	6 497	1 853	1.3	4.4
711310	Promoters of performing arts, sports, & similar events w/facility .....	19	83 867	26 217	6 497	1 853	1.3	4.4
71132	Promoters of performing arts, sports, & similar events w/o facil .....	66	68 687	10 603	2 171	1 541	32.2	25.8
711320	Promoters of performing arts, sports, & similar events w/o facil .....	66	68 687	10 603	2 171	1 541	32.2	25.8
7114	Agents/managers for artists, athletes, & other public figures .....	45	17 388	4 383	863	146	21.4	8.5
71141	Agents/managers for artists, athletes, & other public figures .....	45	17 388	4 383	863	146	21.4	8.5
711410	Agents/managers for artists, athletes, & other public figures .....	45	17 388	4 383	863	146	21.4	8.5
7115	Independent artists, writers, & performers .....	166	47 998	17 531	3 678	526	51.0	3.3
71151	Independent artists, writers, & performers .....	166	47 998	17 531	3 678	526	51.0	3.3
711510	Independent artists, writers, & performers .....	166	47 998	17 531	3 678	526	51.0	3.3
712	Museums, historical sites, & similar institutions .....	31	8 181	2 129	280	150	17.0	9.5
7121	Museums, historical sites, & similar institutions .....	31	8 181	2 129	280	150	17.0	9.5
71211	Museums .....	12	1 657	403	66	37	27.4	39.4
712110	Museums .....	12	1 657	403	66	37	27.4	39.4
71212	Historical sites .....	4	D	D	D	b	D	D
712120	Historical sites .....	4	D	D	D	b	D	D
71213	Zoos & botanical gardens .....	4	D	D	D	b	D	D
712130	Zoos & botanical gardens .....	4	D	D	D	b	D	D
71219	Nature parks & other similar institutions .....	11	4 697	1 111	136	71	11.7	.7
712190	Nature parks & other similar institutions .....	11	4 697	1 111	136	71	11.7	.7
713	Amusement, gambling, & recreation industries .....	2 287	1 393 473	372 760	76 025	30 622	23.9	6.6
7131	Amusement parks & arcades .....	153	244 619	66 373	9 679	3 104	8.0	1.2
71311	Amusement & theme parks .....	33	205 069	57 158	7 558	1 983	4.9	.5
713110	Amusement & theme parks .....	33	205 069	57 158	7 558	1 983	4.9	.5
7131101	Waterparks .....	6	4 530	1 450	97	8	34.8	7.2
7131102	Amusement parks (except waterparks) .....	27	200 539	55 708	7 461	1 975	4.2	.4
71312	Amusement arcades .....	120	39 550	9 215	2 121	1 121	24.6	4.9
713120	Amusement arcades .....	120	39 550	9 215	2 121	1 121	24.6	4.9
7132	Gambling industries .....	44	121 688	6 317	1 440	528	2.0	6.6
71329	Other gambling industries .....	44	121 688	6 317	1 440	528	2.0	6.6
713290	Other gambling industries .....	44	121 688	6 317	1 440	528	2.0	6.6
7132901	Slot machine operators .....	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	42	D	D	D	f	D	D
7139	Other amusement & recreation services .....	2 090	1 027 166	300 070	64 906	26 990	30.2	7.8
71391	Golf courses & country clubs .....	419	327 164	105 463	16 361	5 982	27.9	4.1
713910	Golf courses & country clubs .....	419	327 164	105 463	16 361	5 982	27.9	4.1
71392	Skiing facilities .....	21	64 215	18 970	9 469	4 247	10.0	1.7
713920	Skiing facilities .....	21	64 215	18 970	9 469	4 247	10.0	1.7
71393	Marinas .....	40	15 402	2 855	442	121	34.3	7.0
713930	Marinas .....	40	15 402	2 855	442	121	34.3	7.0
71394	Fitness & recreational sports centers .....	769	310 552	92 537	20 981	10 222	32.0	10.5
713940	Fitness & recreational sports centers .....	769	310 552	92 537	20 981	10 222	32.0	10.5
7139404	Ice skating rinks .....	28	20 822	4 734	1 243	643	25.5	.1
7139405	Roller skating rinks .....	69	16 570	4 085	1 122	831	44.2	6.6
71395	Bowling centers .....	278	107 595	31 588	8 171	3 378	26.7	9.6
713950	Bowling centers .....	278	107 595	31 588	8 171	3 378	26.7	9.6

See footnotes at end of table.

**Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>PENNSYLVANIA—Con.</b>							
	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries . . . . .	563	202 238	48 657	9 482	3 040	39.3	10.8
713990	All other amusement & recreation industries . . . . .	563	202 238	48 657	9 482	3 040	39.3	10.8
7139901	Dance studios & halls . . . . .	8	1 476	390	66	32	59.9	—
7139902	Concession operators of amusement devices & rides . . . . .	54	13 403	3 929	557	296	50.1	7.9
7139904	Miniature golf courses . . . . .	51	12 007	3 435	672	331	41.9	3.0
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	184	94 699	21 257	5 080	1 036	37.0	8.9

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

**Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>71</b>	<b>PENNSYLVANIA</b>								
	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>1 045</b>	<b>1 215 585</b>	<b>978 220</b>	<b>363 085</b>	<b>73 789</b>	<b>21 411</b>	<b>14.1</b>	<b>2.9</b>
711	Performing arts, spectator sports, & related industries . . . . .	219	220 685	222 313	69 422	16 427	3 394	11.8	3.7
7111	Performing arts companies . . . . .	151	159 694	165 230	61 861	14 760	2 961	8.3	2.1
71111	Theater companies & dinner theaters . . . . .	77	71 196	71 603	20 796	4 719	1 063	15.3	4.5
711110	Theater companies & dinner theaters . . . . .	77	71 196	71 603	20 796	4 719	1 063	15.3	4.5
7111101	Opera companies . . . . .	5	8 795	9 630	3 076	718	211	3.3	—
7111102	Theater companies . . . . .	72	62 401	61 973	17 720	4 001	852	17.0	5.2
71112	Dance companies . . . . .	14	21 010	27 602	9 674	2 418	515	—	.1
711120	Dance companies . . . . .	14	21 010	27 602	9 674	2 418	515	—	.1
71113	Musical groups & artists . . . . .	52	63 403	61 957	30 988	7 527	1 356	.5	—
711130	Musical groups & artists . . . . .	52	63 403	61 957	30 988	7 527	1 356	.5	—
7111301	Symphony orchestras & chamber music organizations . . . . .	30	58 179	57 071	29 208	7 137	1 211	.4	—
7111309	Other music groups & artists . . . . .	22	5 224	4 886	1 780	390	145	2.2	.5
71119	Other performing arts companies . . . . .	8	4 085	4 068	403	96	27	51.9	—
711190	Other performing arts companies . . . . .	8	4 085	4 068	403	96	27	51.9	—
7111901	Circuses . . . . .	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) . . . . .	7	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events . . . . .	68	60 991	57 083	7 561	1 667	433	20.7	8.1
71131	Promoters of performing arts, sports, & similar events w/facility . . . . .	21	33 634	32 102	4 070	1 196	226	13.8	4.9
711310	Promoters of performing arts, sports, & similar events w/facility . . . . .	21	33 634	32 102	4 070	1 196	226	13.8	4.9
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	47	27 357	24 981	3 491	471	207	29.2	11.9
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	47	27 357	24 981	3 491	471	207	29.2	11.9
712	Museums, historical sites, & similar institutions . . . . .	222	474 119	256 161	83 055	18 753	4 161	9.4	1.5
7121	Museums, historical sites, & similar institutions . . . . .	222	474 119	256 161	83 055	18 753	4 161	9.4	1.5
71211	Museums . . . . .	139	255 494	178 006	56 510	13 232	3 042	12.0	1.9
712110	Museums . . . . .	139	255 494	178 006	56 510	13 232	3 042	12.0	1.9
71212	Historical sites . . . . .	63	12 404	10 908	3 308	722	229	43.3	13.0
712120	Historical sites . . . . .	63	12 404	10 908	3 308	722	229	43.3	13.0
71213	Zoos & botanical gardens . . . . .	13	205 192	66 251	22 902	4 752	868	3.9	.4
712130	Zoos & botanical gardens . . . . .	13	205 192	66 251	22 902	4 752	868	3.9	.4
71219	Nature parks & other similar institutions . . . . .	7	1 029	996	335	47	22	45.6	—
712190	Nature parks & other similar institutions . . . . .	7	1 029	996	335	47	22	45.6	—
713	Amusement, gambling, & recreation industries . . . . .	604	520 781	499 746	210 608	38 609	13 856	19.4	3.8
7139	Other amusement & recreation services . . . . .	604	520 781	499 746	210 608	38 609	13 856	19.4	3.8
71391	Golf courses & country clubs . . . . .	176	368 025	355 251	147 490	26 068	7 704	14.5	2.2
713910	Golf courses & country clubs . . . . .	176	368 025	355 251	147 490	26 068	7 704	14.5	2.2
71394	Fitness & recreational sports centers . . . . .	349	131 820	124 880	56 371	11 212	5 647	30.4	6.4
713940	Fitness & recreational sports centers . . . . .	349	131 820	124 880	56 371	11 212	5 647	30.4	6.4
71399	All other amusement & recreation industries . . . . .	79	20 936	19 615	6 747	1 329	505	35.7	15.1
713990	All other amusement & recreation industries . . . . .	79	20 936	19 615	6 747	1 329	505	35.7	15.1

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.



**Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALLENTOWN—BETHLEHEM—EASTON, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>144</b>	<b>131 857</b>	<b>34 036</b>	<b>7 231</b>	<b>2 306</b>	<b>18.2</b>	<b>4.3</b>
711	Performing arts, spectator sports, & related industries .....	24	D	D	D	b	D	D
7112	Spectator sports .....	6	15 712	5 967	1 216	41	7.1	2.5
71121	Spectator sports .....	6	15 712	5 967	1 216	41	7.1	2.5
711219	Other spectator sports .....	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	118	112 271	27 301	5 878	2 221	19.6	3.7
7131	Amusement parks & arcades .....	7	D	D	D	c	D	D
71311	Amusement & theme parks .....	2	D	D	D	c	D	D
713110	Amusement & theme parks .....	2	D	D	D	c	D	D
7131102	Amusement parks (except waterparks) .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	108	D	D	D	g	D	D
71391	Golf courses & country clubs .....	18	15 723	4 019	537	192	44.4	4.1
713910	Golf courses & country clubs .....	18	15 723	4 019	537	192	44.4	4.1
71394	Fitness & recreational sports centers .....	32	12 947	4 716	1 062	518	22.3	8.3
713940	Fitness & recreational sports centers .....	32	12 947	4 716	1 062	518	22.3	8.3
71395	Bowling centers .....	17	7 076	2 216	545	203	25.8	11.9
713950	Bowling centers .....	17	7 076	2 216	545	203	25.8	11.9
71399	All other amusement & recreation industries .....	37	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	37	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	10 125	2 070	486	55	8.5	2.8
<b>ALTOONA, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>33</b>	<b>14 409</b>	<b>3 426</b>	<b>558</b>	<b>380</b>	<b>41.8</b>	<b>5.2</b>
713	Amusement, gambling, & recreation industries .....	31	D	D	D	e	D	D
7131	Amusement parks & arcades .....	4	6 714	1 194	102	115	18.1	—
7139	Other amusement & recreation services .....	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	11	2 596	846	186	145	91.6	8.4
713940	Fitness & recreational sports centers .....	11	2 596	846	186	145	91.6	8.4
<b>ERIE, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>77</b>	<b>38 395</b>	<b>11 688</b>	<b>2 271</b>	<b>776</b>	<b>38.3</b>	<b>2.5</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	c	D	D
7112	Spectator sports .....	5	6 436	1 648	307	49	4.2	—
71121	Spectator sports .....	5	6 436	1 648	307	49	4.2	—
7115	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	66	25 766	7 344	1 311	655	37.8	3.7
7131	Amusement parks & arcades .....	8	7 247	2 140	285	105	14.6	—
7139	Other amusement & recreation services .....	58	18 519	5 204	1 026	550	46.8	5.2
71391	Golf courses & country clubs .....	14	5 184	1 490	108	29	73.2	5.4
713910	Golf courses & country clubs .....	14	5 184	1 490	108	29	73.2	5.4
71394	Fitness & recreational sports centers .....	18	6 033	1 970	498	338	21.6	1.2
713940	Fitness & recreational sports centers .....	18	6 033	1 970	498	338	21.6	1.2
71395	Bowling centers .....	11	3 281	679	210	113	65.3	5.3
713950	Bowling centers .....	11	3 281	679	210	113	65.3	5.3
71399	All other amusement & recreation industries .....	12	3 433	979	203	67	37.8	7.7
713990	All other amusement & recreation industries .....	12	3 433	979	203	67	37.8	7.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HARRISBURG—LEBANON—CARLISLE, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>161</b>	<b>188 960</b>	<b>49 461</b>	<b>10 140</b>	<b>2 782</b>	<b>11.2</b>	<b>6.5</b>
711	Performing arts, spectator sports, & related industries .....	25	D	D	D	f	D	D
7111	Performing arts companies .....	8	1 784	610	90	108	39.0	—
7112	Spectator sports .....	8	39 247	7 483	1 834	411	2.5	—
71121	Spectator sports .....	8	39 247	7 483	1 834	411	2.5	—
711212	Racetracks .....	5	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	133	143 745	39 918	7 885	2 200	13.0	8.6
7131	Amusement parks & arcades .....	10	D	D	D	f	D	D
71311	Amusement & theme parks .....	3	D	D	D	f	D	D
713110	Amusement & theme parks .....	3	D	D	D	f	D	D
7131102	Amusement parks (except waterparks) .....	3	D	D	D	f	D	D
7139	Other amusement & recreation services .....	118	D	D	D	g	D	D
71391	Golf courses & country clubs .....	18	19 071	5 255	997	261	14.5	8.4
713910	Golf courses & country clubs .....	18	19 071	5 255	997	261	14.5	8.4
71394	Fitness & recreational sports centers .....	50	17 377	5 456	1 323	722	23.2	7.0
713940	Fitness & recreational sports centers .....	50	17 377	5 456	1 323	722	23.2	7.0
71395	Bowling centers .....	9	5 791	1 801	453	169	6.8	—
713950	Bowling centers .....	9	5 791	1 801	453	169	6.8	—
71399	All other amusement & recreation industries .....	39	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	39	D	D	D	c	D	D
7139904	Miniature golf courses .....	7	1 780	477	80	25	85.7	6.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	4 121	966	249	51	32.2	—
<b>JOHNSTOWN, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>59</b>	<b>15 182</b>	<b>4 431</b>	<b>820</b>	<b>328</b>	<b>50.7</b>	<b>5.8</b>
711	Performing arts, spectator sports, & related industries .....	5	3 019	890	163	37	38.7	12.8
713	Amusement, gambling, & recreation industries .....	54	12 163	3 541	657	291	53.7	4.1
7139	Other amusement & recreation services .....	50	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	13	3 442	937	230	68	16.5	.5
713990	All other amusement & recreation industries .....	13	3 442	937	230	68	16.5	.5
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	2 766	751	189	47	4	—
<b>LANCASTER, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>110</b>	<b>72 397</b>	<b>23 763</b>	<b>4 625</b>	<b>1 565</b>	<b>20.7</b>	<b>4.3</b>
711	Performing arts, spectator sports, & related industries .....	26	34 228	11 912	2 186	429	12.1	—
7111	Performing arts companies .....	10	23 499	8 661	1 804	295	7.0	—
71111	Theater companies & dinner theaters .....	5	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	5	D	D	D	e	D	D
7111102	Theater companies .....	4	D	D	D	c	D	D
71113	Musical groups & artists .....	3	D	D	D	b	D	D
711130	Musical groups & artists .....	3	D	D	D	b	D	D
7111309	Other music groups & artists .....	3	D	D	D	b	D	D
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	5	5 178	2 432	218	63	5.8	—
713	Amusement, gambling, & recreation industries .....	80	37 541	11 687	2 410	1 118	28.7	8.3
7131	Amusement parks & arcades .....	5	5 265	1 406	198	85	9.3	—
7139	Other amusement & recreation services .....	75	32 276	10 281	2 212	1 033	31.8	9.6
71391	Golf courses & country clubs .....	10	5 984	2 104	461	70	8.7	.2
713910	Golf courses & country clubs .....	10	5 984	2 104	461	70	8.7	.2
71394	Fitness & recreational sports centers .....	37	11 815	3 787	891	575	46.8	26.0
713940	Fitness & recreational sports centers .....	37	11 815	3 787	891	575	46.8	26.0
71395	Bowling centers .....	8	5 730	2 052	424	184	31.9	—
713950	Bowling centers .....	8	5 730	2 052	424	184	31.9	—
71399	All other amusement & recreation industries .....	19	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>7 723</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>I</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries	4 183	5 289 459	1 878 218	381 793	34 949	15.5	6.5
7111	Performing arts companies	1 167	1 603 931	388 327	80 516	10 692	15.8	7.4
71111	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
711110	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
7111102	Theater companies	408	D	D	D	D	D	D
7111103	Dinner theaters	12	D	D	D	e	D	D
71112	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
711120	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
71113	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
711130	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
7111301	Symphony orchestras & chamber music organizations	29	17 973	8 293	1 394	505	36.3	6.5
7111309	Other music groups & artists	568	341 198	98 367	14 026	2 326	28.1	9.0
71119	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
711190	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
7111909	Other performing arts companies (except circuses)	111	D	D	D	f	D	D
7112	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
71121	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
711211	Sports teams & clubs	32	786 983	462 322	104 484	2 489	.1	.8
7112112	Baseball clubs	8	D	D	D	f	D	D
7112119	Other professional sports clubs	19	D	D	D	g	D	D
711212	Racetracks	23	288 862	55 766	13 657	1 875	1.1	.3
7112122	Auto racetrack operation	12	D	D	D	b	D	D
7112123	Horse racetrack operation	10	D	D	D	g	D	D
711219	Other spectator sports	229	96 302	27 091	5 645	1 418	41.7	8.3
7112191	Professional athletes	43	7 472	2 281	456	91	66.6	16.6
7112192	Racing (except racetrack operation)	186	88 830	24 810	5 189	1 327	39.6	7.6
7113	Promoters of performing arts, sports, & similar events	324	D	D	D	j	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	i	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
7114	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
71141	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
711410	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
7115	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
71151	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
711510	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
712	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
71211	Museums	41	D	D	D	c	D	D
712110	Museums	41	D	D	D	c	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3 485	D	D	D	l	D	D
7131	Amusement parks & arcades	193	D	D	D	i	D	D
71311	Amusement & theme parks	45	D	D	D	h	D	D
713110	Amusement & theme parks	45	D	D	D	h	D	D
7131101	Waterparks	8	12 548	2 499	212	38	5.7	3.3
7131102	Amusement parks (except waterparks)	37	D	D	D	h	D	D
71312	Amusement arcades	148	D	D	D	g	D	D
713120	Amusement arcades	148	D	D	D	g	D	D
7132	Gambling industries	46	D	D	D	e	D	D
71329	Other gambling industries	40	D	D	D	e	D	D
713290	Other gambling industries	40	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	40	D	D	D	e	D	D
7139	Other amusement & recreation services	3 246	2 391 649	637 957	135 033	44 139	24.8	9.3
71391	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
713910	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
71392	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
713920	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
71393	Marinas	436	D	D	D	g	D	D
713930	Marinas	436	D	D	D	g	D	D
71394	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
713940	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
7139404	Ice skating rinks	37	39 335	10 764	2 621	917	37.1	.2
7139405	Roller skating rinks	57	30 240	8 151	1 997	937	44.9	5.9
71395	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
713950	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
71399	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
713990	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
7139901	Dance studios & halls	20	18 298	6 024	1 387	376	17.2	.8
7139902	Concession operators of amusement devices & rides	83	36 461	9 203	1 541	458	26.8	16.6
7139904	Miniature golf courses	61	42 345	8 434	1 386	283	34.8	1.8
7139905	Coin-operated amusement devices (except slot machine operation)	140	82 503	20 033	4 457	1 243	24.4	15.2

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>								
<b>Bergen—Passaic, NJ PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>416</b>	<b>512 347</b>	<b>211 687</b>	<b>53 587</b>	<b>4 549</b>	<b>17.1</b>	<b>7.2</b>
711	Performing arts, spectator sports, & related industries .....	176	342 620	165 418	43 875	1 152	15.7	2.4
7111	Performing arts companies .....	46	33 853	7 757	1 421	357	48.9	2.5
71111	Theater companies & dinner theaters .....	9	10 775	1 788	420	191	4.9	5.1
711110	Theater companies & dinner theaters .....	9	10 775	1 788	420	191	4.9	5.1
7111103	Dinner theaters .....	1	D	D	D	c	D	D
71113	Musical groups & artists .....	30	21 678	5 379	855	111	68.9	1.3
711130	Musical groups & artists .....	30	21 678	5 379	855	111	68.9	1.3
7111309	Other music groups & artists .....	29	D	D	D	c	D	D
7112	Spectator sports .....	25	197 666	135 687	39 516	502	.8	.3
71121	Spectator sports .....	25	197 666	135 687	39 516	502	.8	.3
711211	Sports teams & clubs .....	4	192 535	134 479	39 194	451	—	—
7112119	Other professional sports clubs .....	2	D	D	D	e	D	D
711219	Other spectator sports .....	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	19	66 230	5 258	540	51	34.3	8.6
71132	Promoters of performing arts, sports, & similar events w/o facil .....	18	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	18	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	19	17 229	4 932	461	73	12.6	.7
71141	Agents/managers for artists, athletes, & other public figures .....	19	17 229	4 932	461	73	12.6	.7
711410	Agents/managers for artists, athletes, & other public figures .....	19	17 229	4 932	461	73	12.6	.7
7115	Independent artists, writers, & performers .....	67	27 642	11 784	1 937	169	39.0	3.5
71151	Independent artists, writers, & performers .....	67	27 642	11 784	1 937	169	39.0	3.5
711510	Independent artists, writers, & performers .....	67	27 642	11 784	1 937	169	39.0	3.5
713	Amusement, gambling, & recreation industries .....	239	D	D	D	h	D	D
7131	Amusement parks & arcades .....	11	4 515	931	265	84	64.1	5.4
71312	Amusement arcades .....	10	D	D	D	b	D	D
713120	Amusement arcades .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	227	D	D	D	h	D	D
71391	Golf courses & country clubs .....	17	33 791	9 365	1 541	428	3.3	21.3
713910	Golf courses & country clubs .....	17	33 791	9 365	1 541	428	3.3	21.3
71394	Fitness & recreational sports centers .....	129	78 301	23 567	5 170	2 123	22.8	9.1
713940	Fitness & recreational sports centers .....	129	78 301	23 567	5 170	2 123	22.8	9.1
7139405	Roller skating rinks .....	5	7 376	2 197	596	184	3.0	—
71395	Bowling centers .....	20	14 679	4 257	1 087	344	17.9	21.5
713950	Bowling centers .....	20	14 679	4 257	1 087	344	17.9	21.5
71399	All other amusement & recreation industries .....	54	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	54	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides .....	9	6 568	1 643	395	159	12.9	—
7139904	Miniature golf courses .....	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	10	D	D	D	b	D	D
<b>Bridgeport, CT PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>99</b>	<b>74 203</b>	<b>21 226</b>	<b>4 820</b>	<b>1 100</b>	<b>22.1</b>	<b>2.5</b>
711	Performing arts, spectator sports, & related industries .....	32	D	D	D	e	D	D
7111	Performing arts companies .....	10	D	D	D	a	D	D
71113	Musical groups & artists .....	5	D	D	D	a	D	D
711130	Musical groups & artists .....	5	D	D	D	a	D	D
7111309	Other music groups & artists .....	5	D	D	D	a	D	D
7112	Spectator sports .....	4	D	D	D	e	D	D
71121	Spectator sports .....	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers .....	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	67	D	D	D	f	D	D
7139	Other amusement & recreation services .....	64	37 646	10 316	2 271	706	31.2	3.6
71393	Marinas .....	18	11 687	3 446	670	120	30.1	.2
713930	Marinas .....	18	11 687	3 446	670	120	30.1	.2
71394	Fitness & recreational sports centers .....	29	16 851	4 418	1 082	407	36.1	4.0
713940	Fitness & recreational sports centers .....	29	16 851	4 418	1 082	407	36.1	4.0
71395	Bowling centers .....	6	5 474	1 436	361	123	2.3	9.8
713950	Bowling centers .....	6	5 474	1 436	361	123	2.3	9.8
71399	All other amusement & recreation industries .....	8	2 471	603	139	48	34.9	4.1
713990	All other amusement & recreation industries .....	8	2 471	603	139	48	34.9	4.1

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>								
<b>Danbury, CT PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>102</b>	<b>48 104</b>	<b>12 402</b>	<b>2 121</b>	<b>615</b>	<b>29.4</b>	<b>7.1</b>
711	Performing arts, spectator sports, & related industries .....	54	D	D	D	c	D	D
7111	Performing arts companies .....	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	a	D	D
71113	Musical groups & artists .....	4	D	D	D	a	D	D
711130	Musical groups & artists .....	4	D	D	D	a	D	D
7111309	Other music groups & artists .....	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	35	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	35	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	35	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	48	D	D	D	e	D	D
7139	Other amusement & recreation services .....	46	D	D	D	e	D	D
71393	Marinas .....	6	7 899	917	148	18	16.2	—
713930	Marinas .....	6	7 899	917	148	18	16.2	—
71394	Fitness & recreational sports centers .....	23	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	23	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	11	4 452	1 094	188	63	24.7	11.3
713990	All other amusement & recreation industries .....	11	4 452	1 094	188	63	24.7	11.3
<b>Dutchess County, NY PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>102</b>	<b>55 898</b>	<b>12 717</b>	<b>2 389</b>	<b>898</b>	<b>31.2</b>	<b>3.0</b>
711	Performing arts, spectator sports, & related industries .....	32	21 607	3 825	636	87	12.7	2.6
7111	Performing arts companies .....	8	D	D	D	b	D	D
71113	Musical groups & artists .....	5	D	D	D	a	D	D
711130	Musical groups & artists .....	5	D	D	D	a	D	D
7111309	Other music groups & artists .....	5	D	D	D	a	D	D
71119	Other performing arts companies .....	1	D	D	D	a	D	D
711190	Other performing arts companies .....	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	a	D	D
7112	Spectator sports .....	5	D	D	D	b	D	D
71121	Spectator sports .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	70	34 291	8 892	1 753	811	42.9	3.3
7139	Other amusement & recreation services .....	64	D	D	D	f	D	D
71391	Golf courses & country clubs .....	14	8 198	2 371	256	52	53.6	—
713910	Golf courses & country clubs .....	14	8 198	2 371	256	52	53.6	—
71394	Fitness & recreational sports centers .....	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	28	D	D	D	f	D	D
71395	Bowling centers .....	10	4 487	1 066	261	104	32.8	9.0
713950	Bowling centers .....	10	4 487	1 066	261	104	32.8	9.0
71399	All other amusement & recreation industries .....	10	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	10	D	D	D	b	D	D
<b>Jersey City, NJ PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>85</b>	<b>50 615</b>	<b>15 276</b>	<b>3 189</b>	<b>603</b>	<b>18.2</b>	<b>10.2</b>
711	Performing arts, spectator sports, & related industries .....	36	D	D	D	c	D	D
7111	Performing arts companies .....	14	8 155	3 367	563	32	22.6	.6
71111	Theater companies & dinner theaters .....	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	a	D	D
71113	Musical groups & artists .....	9	D	D	D	b	D	D
711130	Musical groups & artists .....	9	D	D	D	b	D	D
7111309	Other music groups & artists .....	9	D	D	D	b	D	D
7112	Spectator sports .....	3	D	D	D	b	D	D
71121	Spectator sports .....	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	13	D	D	D	b	D	D

See footnotes at end of table.



Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>								
<b>Jersey City, NJ PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	48	D	D	D	e	D	D
7139	Other amusement & recreation services .....	45	D	D	D	e	D	D
71393	Marinas .....	8	4 826	1 243	263	53	9.3	—
713930	Marinas .....	8	4 826	1 243	263	53	9.3	—
71394	Fitness & recreational sports centers .....	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	20	D	D	D	c	D	D
71395	Bowling centers .....	6	5 373	1 397	336	96	27.7	15.3
713950	Bowling centers .....	6	5 373	1 397	336	96	27.7	15.3
71399	All other amusement & recreation industries .....	10	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 375	729	175	47	24.4	—
<b>Middlesex—Somerset—Hunterdon, NJ PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>270</b>	<b>223 853</b>	<b>60 539</b>	<b>12 472</b>	<b>3 766</b>	<b>19.3</b>	<b>5.9</b>
711	Performing arts, spectator sports, & related industries .....	106	D	D	D	f	D	D
7111	Performing arts companies .....	24	11 501	4 819	594	121	17.0	5.9
71111	Theater companies & dinner theaters .....	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	b	D	D
71113	Musical groups & artists .....	12	7 220	3 063	207	25	25.1	1.0
711130	Musical groups & artists .....	12	7 220	3 063	207	25	25.1	1.0
7111309	Other music groups & artists .....	12	7 220	3 063	207	25	25.1	1.0
7112	Spectator sports .....	14	D	D	D	c	D	D
71121	Spectator sports .....	14	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	15	24 130	3 899	534	153	16.7	.9
71132	Promoters of performing arts, sports, & similar events w/o facil .....	12	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	12	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	47	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	47	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	47	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	161	151 510	40 748	8 902	3 212	20.0	7.5
7139	Other amusement & recreation services .....	153	148 514	40 028	8 731	3 121	19.8	7.1
71391	Golf courses & country clubs .....	16	46 977	12 085	2 051	901	6.5	2.8
713910	Golf courses & country clubs .....	16	46 977	12 085	2 051	901	6.5	2.8
71393	Marinas .....	8	8 637	1 861	384	64	.3	1.9
713930	Marinas .....	8	8 637	1 861	384	64	.3	1.9
71394	Fitness & recreational sports centers .....	85	56 581	16 728	4 203	1 676	32.7	5.1
713940	Fitness & recreational sports centers .....	85	56 581	16 728	4 203	1 676	32.7	5.1
7139405	Roller skating rinks .....	7	6 847	1 641	404	219	86.1	—
71395	Bowling centers .....	11	11 301	2 949	767	228	3.2	22.3
713950	Bowling centers .....	11	11 301	2 949	767	228	3.2	22.3
71399	All other amusement & recreation industries .....	33	25 018	6 405	1 326	252	30.1	14.5
713990	All other amusement & recreation industries .....	33	25 018	6 405	1 326	252	30.1	14.5
7139904	Miniature golf courses .....	6	3 394	964	149	31	17.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	12 236	3 386	809	124	2.6	27.3
<b>Monmouth—Ocean, NJ PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>479</b>	<b>463 849</b>	<b>118 731</b>	<b>23 532</b>	<b>7 404</b>	<b>19.2</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries .....	111	D	D	D	f	D	D
7111	Performing arts companies .....	25	8 050	2 402	385	109	28.2	5.4
71111	Theater companies & dinner theaters .....	8	1 717	497	99	35	54.5	12.0
711110	Theater companies & dinner theaters .....	8	1 717	497	99	35	54.5	12.0
71113	Musical groups & artists .....	11	4 715	1 269	185	29	18.7	4.8
711130	Musical groups & artists .....	11	4 715	1 269	185	29	18.7	4.8
7111309	Other music groups & artists .....	10	D	D	D	b	D	D
7112	Spectator sports .....	37	60 742	11 822	2 790	435	9.3	2.4
71121	Spectator sports .....	37	60 742	11 822	2 790	435	9.3	2.4
711212	Racetracks .....	3	D	D	D	e	D	D
711219	Other spectator sports .....	34	D	D	D	c	D	D
7112192	Racing (except racetrack operation) .....	33	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	10	4 474	1 489	323	40	30.0	7.2
71141	Agents/managers for artists, athletes, & other public figures .....	10	4 474	1 489	323	40	30.0	7.2
711410	Agents/managers for artists, athletes, & other public figures .....	10	4 474	1 489	323	40	30.0	7.2
7115	Independent artists, writers, & performers .....	31	32 485	9 617	3 168	99	58.7	6.4
71151	Independent artists, writers, & performers .....	31	32 485	9 617	3 168	99	58.7	6.4
711510	Independent artists, writers, & performers .....	31	32 485	9 617	3 168	99	58.7	6.4

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>							
	<b>Monmouth—Ocean, NJ PMSA—Con.</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	365	354 986	92 727	16 741	6 685	17.0	4.5
7131	Amusement parks & arcades .....	32	171 394	40 793	6 058	3 402	2.5	.2
71311	Amusement & theme parks .....	9	D	D	D	h	D	D
713110	Amusement & theme parks .....	9	D	D	D	h	D	D
7131102	Amusement parks (except waterparks) .....	8	D	D	D	h	D	D
71312	Amusement arcades .....	23	D	D	D	e	D	D
713120	Amusement arcades .....	23	D	D	D	e	D	D
7139	Other amusement & recreation services .....	329	183 123	51 820	10 670	3 271	30.4	8.4
71391	Golf courses & country clubs .....	23	31 684	10 357	2 001	553	20.7	15.0
713910	Golf courses & country clubs .....	23	31 684	10 357	2 001	553	20.7	15.0
71393	Marinas .....	111	54 904	12 278	2 271	428	38.5	3.8
713930	Marinas .....	111	54 904	12 278	2 271	428	38.5	3.8
71394	Fitness & recreational sports centers .....	97	58 952	20 077	4 794	1 745	28.9	7.8
713940	Fitness & recreational sports centers .....	97	58 952	20 077	4 794	1 745	28.9	7.8
71395	Bowling centers .....	17	12 884	3 475	877	293	9.0	14.4
713950	Bowling centers .....	17	12 884	3 475	877	293	9.0	14.4
71399	All other amusement & recreation industries .....	81	24 699	5 633	727	252	39.9	8.7
713990	All other amusement & recreation industries .....	81	24 699	5 633	727	252	39.9	8.7
7139902	Concession operators of amusement devices & rides .....	24	7 991	1 374	115	59	41.0	17.9
7139904	Miniature golf courses .....	10	2 298	366	1	1	35.7	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	4 826	879	70	42	27.0	—
	<b>Nassau—Suffolk, NY PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1 202</b>	<b>1 001 628</b>	<b>288 639</b>	<b>67 256</b>	<b>17 696</b>	<b>22.7</b>	<b>13.5</b>
711	Performing arts, spectator sports, & related industries .....	470	D	D	D	i	D	D
7111	Performing arts companies .....	125	44 521	12 448	2 150	725	39.2	16.5
71111	Theater companies & dinner theaters .....	34	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	34	D	D	D	e	D	D
7111102	Theater companies .....	29	D	D	D	c	D	D
71113	Musical groups & artists .....	69	D	D	D	c	D	D
711130	Musical groups & artists .....	69	D	D	D	a	D	D
7111301	Symphony orchestras & chamber music organizations .....	6	D	D	D	a	D	D
7111309	Other music groups & artists .....	63	D	D	D	c	D	D
71119	Other performing arts companies .....	16	D	D	D	c	D	D
711190	Other performing arts companies .....	16	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses) .....	15	D	D	D	c	D	D
7112	Spectator sports .....	104	221 357	103 731	27 699	1 537	6.4	1.7
71121	Spectator sports .....	104	221 357	103 731	27 699	1 537	6.4	1.7
711211	Sports teams & clubs .....	5	D	D	D	e	D	D
711212	Racetracks .....	8	D	D	D	e	D	D
7112123	Horse racetrack operation .....	3	D	D	D	c	D	D
711219	Other spectator sports .....	91	43 597	16 034	3 386	963	28.2	7.9
7112192	Racing (except racetrack operation) .....	82	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events .....	27	99 223	9 321	5 638	5 920	13.0	68.9
71132	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
711320	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
7114	Agents/managers for artists, athletes, & other public figures .....	47	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	47	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	47	D	D	D	c	D	D
7115	Independent artists, writers, & performers .....	167	80 281	24 407	4 691	403	44.7	10.4
71151	Independent artists, writers, & performers .....	167	80 281	24 407	4 691	403	44.7	10.4
711510	Independent artists, writers, & performers .....	167	80 281	24 407	4 691	403	44.7	10.4
713	Amusement, gambling, & recreation industries .....	730	544 125	134 657	26 079	8 988	26.2	8.4
7131	Amusement parks & arcades .....	34	42 378	13 356	2 720	943	15.5	7.0
71311	Amusement & theme parks .....	9	14 521	3 410	459	98	6.2	10.0
713110	Amusement & theme parks .....	9	14 521	3 410	459	98	6.2	10.0
7131101	Waterparks .....	2	D	D	D	b	D	D
71312	Amusement arcades .....	25	27 857	9 946	2 261	845	20.3	5.5
713120	Amusement arcades .....	25	27 857	9 946	2 261	845	20.3	5.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>							
	<b>Nassau—Suffolk, NY PMSA—Con.</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services .....	694	D	D	D	i	D	D
71391	Golf courses & country clubs .....	71	94 292	26 485	4 431	1 308	24.2	10.5
713910	Golf courses & country clubs .....	71	94 292	26 485	4 431	1 308	24.2	10.5
71393	Marinas .....	170	166 288	27 049	5 039	894	20.5	1.3
713930	Marinas .....	170	166 288	27 049	5 039	894	20.5	1.3
71394	Fitness & recreational sports centers .....	273	138 231	39 915	8 239	3 727	37.2	10.1
713940	Fitness & recreational sports centers .....	273	138 231	39 915	8 239	3 727	37.2	10.1
7139404	Ice skating rinks .....	10	9 746	2 965	720	260	70.6	.1
7139405	Roller skating rinks .....	10	D	D	D	c	D	D
71395	Bowling centers .....	50	34 148	11 473	2 490	964	27.2	5.0
713950	Bowling centers .....	50	34 148	11 473	2 490	964	27.2	5.0
71399	All other amusement & recreation industries .....	128	D	D	D	g	D	D
713990	All other amusement & recreation industries .....	128	D	D	D	g	D	D
7139901	Dance studios & halls .....	3	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides .....	7	2 707	797	110	25	19.6	55.3
7139904	Miniature golf courses .....	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	26	D	D	D	c	D	D
	<b>New Haven—Meriden, CT PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>133</b>	<b>172 106</b>	<b>27 596</b>	<b>5 351</b>	<b>2 214</b>	<b>14.4</b>	<b>3.0</b>
711	Performing arts, spectator sports, & related industries .....	36	D	D	D	f	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	9	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	8	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	8	D	D	D	f	D	D
7115	Independent artists, writers, & performers .....	19	7 497	2 847	300	27	81.3	—
71151	Independent artists, writers, & performers .....	19	7 497	2 847	300	27	81.3	—
711510	Independent artists, writers, & performers .....	19	7 497	2 847	300	27	81.3	—
713	Amusement, gambling, & recreation industries .....	95	134 351	17 105	3 486	1 494	10.1	3.4
7132	Gambling industries .....	5	D	D	D	c	D	D
71329	Other gambling industries .....	5	D	D	D	c	D	D
713290	Other gambling industries .....	5	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	84	D	D	D	g	D	D
71391	Golf courses & country clubs .....	11	D	D	D	b	D	D
713910	Golf courses & country clubs .....	11	D	D	D	b	D	D
71393	Marinas .....	12	D	D	D	b	D	D
713930	Marinas .....	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	35	18 586	6 422	1 584	536	40.8	19.0
713940	Fitness & recreational sports centers .....	35	18 586	6 422	1 584	536	40.8	19.0
71395	Bowling centers .....	8	D	D	D	c	D	D
713950	Bowling centers .....	8	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	17	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	17	D	D	D	b	D	D
	<b>New York, NY PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3 911</b>	<b>4 853 179</b>	<b>1 655 917</b>	<b>322 552</b>	<b>38 438</b>	<b>16.5</b>	<b>6.7</b>
711	Performing arts, spectator sports, & related industries .....	2 798	3 870 011	1 391 669	265 306	21 047	15.0	5.5
7111	Performing arts companies .....	815	1 399 858	337 669	71 865	8 734	14.5	7.0
71111	Theater companies & dinner theaters .....	328	1 060 925	238 451	56 249	6 001	9.6	5.2
711110	Theater companies & dinner theaters .....	328	1 060 925	238 451	56 249	6 001	9.6	5.2
7111102	Theater companies .....	320	1 058 271	237 530	56 083	5 968	9.6	5.2
71112	Dance companies .....	18	D	D	D	e	D	D
711120	Dance companies .....	18	D	D	D	e	D	D
71113	Musical groups & artists .....	399	272 654	79 451	11 101	2 109	25.6	9.2
711130	Musical groups & artists .....	399	272 654	79 451	11 101	2 109	25.6	9.2
7111301	Symphony orchestras & chamber music organizations .....	19	14 788	7 738	1 260	467	28.6	5.7
7111309	Other music groups & artists .....	380	257 866	71 713	9 841	1 642	25.5	9.4
71119	Other performing arts companies .....	70	D	D	D	c	D	D
711190	Other performing arts companies .....	70	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses) .....	68	D	D	D	c	D	D
7112	Spectator sports .....	60	640 459	277 740	49 954	2 709	2.9	1.1
71121	Spectator sports .....	60	640 459	277 740	49 954	2 709	2.9	1.1
711211	Sports teams & clubs .....	13	D	D	D	g	D	D
7112112	Baseball clubs .....	4	D	D	D	f	D	D
7112119	Other professional sports clubs .....	7	D	D	D	e	D	D
711212	Racetracks .....	3	D	D	D	g	D	D
7112123	Horse racetrack operation .....	2	D	D	D	g	D	D
711219	Other spectator sports .....	44	D	D	D	c	D	D
7112191	Professional athletes .....	14	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	30	D	D	D	c	D	D

See footnotes at end of table.

**Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>								
<b>New York, NY PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
711	Performing arts, spectator sports, & related industries—Con.							
7113	Promoters of performing arts, sports, & similar events . . . . .	208	417 830	167 557	43 180	4 280	5.9	7.5
71131	Promoters of performing arts, sports, & similar events w/facility . . . . .	59	178 049	88 333	24 719	3 172	1.5	7.0
711310	Promoters of performing arts, sports, & similar events w/facility . . . . .	59	178 049	88 333	24 719	3 172	1.5	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	149	239 781	79 224	18 461	1 108	9.2	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	149	239 781	79 224	18 461	1 108	9.2	8.0
7114	Agents/managers for artists, athletes, & other public figures . . . . .	511	602 363	212 357	43 347	3 139	16.6	5.9
71141	Agents/managers for artists, athletes, & other public figures . . . . .	511	602 363	212 357	43 347	3 139	16.6	5.9
711410	Agents/managers for artists, athletes, & other public figures . . . . .	511	602 363	212 357	43 347	3 139	16.6	5.9
7115	Independent artists, writers, & performers . . . . .	1 204	809 501	396 346	56 960	2 185	28.7	5.2
71151	Independent artists, writers, & performers . . . . .	1 204	809 501	396 346	56 960	2 185	28.7	5.2
711510	Independent artists, writers, & performers . . . . .	1 204	809 501	396 346	56 960	2 185	28.7	5.2
712	Museums, historical sites, & similar institutions . . . . .	37	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions . . . . .	37	D	D	D	c	D	D
71211	Museums . . . . .	29	D	D	D	b	D	D
712110	Museums . . . . .	29	D	D	D	b	D	D
71219	Nature parks & other similar institutions . . . . .	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions . . . . .	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries . . . . .	1 076	D	D	D	j	D	D
7131	Amusement parks & arcades . . . . .	57	34 729	10 829	2 290	690	33.0	7.0
71311	Amusement & theme parks . . . . .	18	D	D	D	c	D	D
713110	Amusement & theme parks . . . . .	18	D	D	D	c	D	D
71312	Amusement arcades . . . . .	39	D	D	D	e	D	D
713120	Amusement arcades . . . . .	39	D	D	D	e	D	D
7139	Other amusement & recreation services . . . . .	996	D	D	D	j	D	D
71391	Golf courses & country clubs . . . . .	95	92 407	30 175	5 241	1 071	23.1	8.2
713910	Golf courses & country clubs . . . . .	95	92 407	30 175	5 241	1 071	23.1	8.2
71393	Marinas . . . . .	57	32 943	8 405	1 471	254	33.9	5.3
713930	Marinas . . . . .	57	32 943	8 405	1 471	254	33.9	5.3
71394	Fitness & recreational sports centers . . . . .	475	545 792	147 484	34 897	11 617	16.7	12.3
713940	Fitness & recreational sports centers . . . . .	475	545 792	147 484	34 897	11 617	16.7	12.3
7139404	Ice skating rinks . . . . .	9	D	D	D	c	D	D
7139405	Roller skating rinks . . . . .	17	D	D	D	c	D	D
71395	Bowling centers . . . . .	70	46 373	13 108	3 207	1 059	26.3	2.8
713950	Bowling centers . . . . .	70	46 373	13 108	3 207	1 059	26.3	2.8
71399	All other amusement & recreation industries . . . . .	294	D	D	D	g	D	D
713990	All other amusement & recreation industries . . . . .	294	D	D	D	g	D	D
7139901	Dance studios & halls . . . . .	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides . . . . .	36	18 122	4 990	866	201	25.7	17.2
7139904	Miniature golf courses . . . . .	14	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	56	37 682	9 339	1 904	756	22.8	3.2
<b>Newark, NJ PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>453</b>	<b>299 282</b>	<b>85 796</b>	<b>15 798</b>	<b>4 228</b>	<b>23.5</b>	<b>7.6</b>
711	Performing arts, spectator sports, & related industries . . . . .	163	D	D	D	f	D	D
7111	Performing arts companies . . . . .	38	11 513	3 065	627	258	20.7	7.3
71111	Theater companies & dinner theaters . . . . .	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters . . . . .	12	D	D	D	b	D	D
71113	Musical groups & artists . . . . .	24	7 010	1 910	414	137	17.3	10.7
711130	Musical groups & artists . . . . .	24	7 010	1 910	414	137	17.3	10.7
7111309	Other music groups & artists . . . . .	24	7 010	1 910	414	137	17.3	10.7
7112	Spectator sports . . . . .	15	D	D	D	b	D	D
71121	Spectator sports . . . . .	15	D	D	D	b	D	D
711219	Other spectator sports . . . . .	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events . . . . .	12	47 375	8 003	1 653	123	9.1	12.2
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures . . . . .	20	9 203	3 573	607	52	19.6	11.6
71141	Agents/managers for artists, athletes, & other public figures . . . . .	20	9 203	3 573	607	52	19.6	11.6
711410	Agents/managers for artists, athletes, & other public figures . . . . .	20	9 203	3 573	607	52	19.6	11.6
7115	Independent artists, writers, & performers . . . . .	78	28 716	15 813	679	84	17.7	3.7
71151	Independent artists, writers, & performers . . . . .	78	28 716	15 813	679	84	17.7	3.7
711510	Independent artists, writers, & performers . . . . .	78	28 716	15 813	679	84	17.7	3.7
712	Museums, historical sites, & similar institutions . . . . .	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions . . . . .	5	D	D	D	b	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>								
<b>Newark, NJ PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	285	197 231	53 827	11 946	3 635	27.5	7.1
7131	Amusement parks & arcades .....	20	12 643	2 915	547	219	15.3	13.4
71312	Amusement arcades .....	16	D	D	D	c	D	D
713120	Amusement arcades .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	262	183 182	50 569	11 326	3 358	28.2	6.3
71391	Golf courses & country clubs .....	40	54 395	16 876	2 415	625	30.0	2.5
713910	Golf courses & country clubs .....	40	54 395	16 876	2 415	625	30.0	2.5
71392	Skiing facilities .....	1	D	D	D	e	D	D
713920	Skiing facilities .....	1	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	139	60 175	17 731	4 058	1 668	41.6	9.3
713940	Fitness & recreational sports centers .....	139	60 175	17 731	4 058	1 668	41.6	9.3
7139405	Roller skating rinks .....	7	3 926	1 075	274	163	26.5	17.0
71395	Bowling centers .....	27	19 223	6 527	1 612	484	13.3	6.9
713950	Bowling centers .....	27	19 223	6 527	1 612	484	13.3	6.9
71399	All other amusement & recreation industries .....	47	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	47	D	D	D	e	D	D
7139904	Miniature golf courses .....	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	11	D	D	D	b	D	D
<b>Newburgh, NY—PA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>111</b>	<b>51 709</b>	<b>12 909</b>	<b>2 825</b>	<b>1 069</b>	<b>24.8</b>	<b>7.7</b>
711	Performing arts, spectator sports, & related industries .....	31	D	D	D	c	D	D
7111	Performing arts companies .....	10	3 412	971	156	44	34.2	3.4
71113	Musical groups & artists .....	7	2 158	409	64	24	28.4	5.3
711130	Musical groups & artists .....	7	2 158	409	64	24	28.4	5.3
7111309	Other music groups & artists .....	7	2 158	409	64	24	28.4	5.3
7115	Independent artists, writers, & performers .....	12	4 498	1 752	410	49	20.7	.7
71151	Independent artists, writers, & performers .....	12	4 498	1 752	410	49	20.7	.7
711510	Independent artists, writers, & performers .....	12	4 498	1 752	410	49	20.7	.7
713	Amusement, gambling, & recreation industries .....	79	39 811	9 404	2 166	930	24.9	7.7
7139	Other amusement & recreation services .....	75	D	D	D	f	D	D
71391	Golf courses & country clubs .....	16	11 328	3 427	535	176	40.9	17.8
713910	Golf courses & country clubs .....	16	11 328	3 427	535	176	40.9	17.8
71394	Fitness & recreational sports centers .....	29	16 398	3 160	782	441	14.8	5.7
713940	Fitness & recreational sports centers .....	29	16 398	3 160	782	441	14.8	5.7
71395	Bowling centers .....	9	4 568	1 132	306	101	26.5	—
713950	Bowling centers .....	9	4 568	1 132	306	101	26.5	—
71399	All other amusement & recreation industries .....	15	2 680	619	106	56	25.9	1.8
713990	All other amusement & recreation industries .....	15	2 680	619	106	56	25.9	1.8
<b>Stamford—Norwalk, CT PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>215</b>	<b>262 700</b>	<b>63 493</b>	<b>13 098</b>	<b>1 930</b>	<b>11.1</b>	<b>5.3</b>
711	Performing arts, spectator sports, & related industries .....	97	172 609	40 432	8 375	569	5.5	5.5
7111	Performing arts companies .....	29	56 159	9 926	1 954	174	2.7	11.6
71111	Theater companies & dinner theaters .....	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	12	D	D	D	b	D	D
7111102	Theater companies .....	12	D	D	D	b	D	D
71113	Musical groups & artists .....	14	D	D	D	b	D	D
711130	Musical groups & artists .....	14	D	D	D	b	D	D
7111309	Other music groups & artists .....	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	7	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	5	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	12	10 589	4 414	661	34	26.3	—
71141	Agents/managers for artists, athletes, & other public figures .....	12	10 589	4 414	661	34	26.3	—
711410	Agents/managers for artists, athletes, & other public figures .....	12	10 589	4 414	661	34	26.3	—
7115	Independent artists, writers, & performers .....	47	D	D	D	c	D	D
71151	Independent artists, writers, & performers .....	47	D	D	D	c	D	D
711510	Independent artists, writers, & performers .....	47	D	D	D	c	D	D

See footnotes at end of table.



Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>							
	<b>Stamford—Norwalk, CT PMSA—Con.</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	118	90 091	23 061	4 723	1 361	21.9	4.8
7132	Gambling industries .....	2	D	D	D	a	D	D
71329	Other gambling industries .....	2	D	D	D	a	D	D
713290	Other gambling industries .....	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	2	D	D	D	a	D	D
7139	Other amusement & recreation services .....	112	D	D	D	g	D	D
71391	Golf courses & country clubs .....	9	8 381	2 347	168	40	30.1	5.0
713910	Golf courses & country clubs .....	9	8 381	2 347	168	40	30.1	5.0
71393	Marinas .....	25	D	D	D	c	D	D
713930	Marinas .....	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	64	35 482	12 436	2 842	938	31.4	9.2
713940	Fitness & recreational sports centers .....	64	35 482	12 436	2 842	938	31.4	9.2
7139404	Ice skating rinks .....	4	4 793	1 449	302	79	32.0	—
71399	All other amusement & recreation industries .....	12	4 867	1 203	265	118	35.7	—
713990	All other amusement & recreation industries .....	12	4 867	1 203	265	118	35.7	—
	<b>Trenton, NJ PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>93</b>	<b>60 602</b>	<b>13 815</b>	<b>2 780</b>	<b>790</b>	<b>23.6</b>	<b>5.4</b>
711	Performing arts, spectator sports, & related industries .....	32	19 601	5 468	692	84	30.4	5.3
7111	Performing arts companies .....	4	D	D	D	a	D	D
7112	Spectator sports .....	6	D	D	D	b	D	D
71121	Spectator sports .....	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	16	7 176	3 096	197	24	48.9	—
71151	Independent artists, writers, & performers .....	16	7 176	3 096	197	24	48.9	—
711510	Independent artists, writers, & performers .....	16	7 176	3 096	197	24	48.9	—
713	Amusement, gambling, & recreation industries .....	61	41 001	8 347	2 088	706	20.4	5.5
7132	Gambling industries .....	3	D	D	D	b	D	D
71329	Other gambling industries .....	3	D	D	D	b	D	D
713290	Other gambling industries .....	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	31	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	31	D	D	D	e	D	D
71395	Bowling centers .....	7	D	D	D	c	D	D
713950	Bowling centers .....	7	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	13	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	b	D	D
	<b>Waterbury, CT PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>52</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	b	D	D
7111	Performing arts companies .....	5	D	D	D	b	D	D
71113	Musical groups & artists .....	3	D	D	D	a	D	D
711130	Musical groups & artists .....	3	D	D	D	a	D	D
7111309	Other music groups & artists .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	43	D	D	D	e	D	D
7132	Gambling industries .....	1	D	D	D	a	D	D
71329	Other gambling industries .....	1	D	D	D	a	D	D
713290	Other gambling industries .....	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	a	D	D
7139	Other amusement & recreation services .....	39	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	19	D	D	D	c	D	D
71395	Bowling centers .....	6	D	D	D	b	D	D
713950	Bowling centers .....	6	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	8	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	a	D	D

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Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1 547</b>	<b>1 366 447</b>	<b>499 205</b>	<b>107 630</b>	<b>22 610</b>	<b>18.2</b>	<b>6.9</b>
711	Performing arts, spectator sports, & related industries .....	398	D	D	D	i	D	D
7111	Performing arts companies .....	106	D	D	D	g	D	D
71111	Theater companies & dinner theaters .....	33	D	D	D	f	D	D
711110	Theater companies & dinner theaters .....	33	D	D	D	f	D	D
7111102	Theater companies .....	31	D	D	D	e	D	D
71113	Musical groups & artists .....	52	D	D	D	e	D	D
711130	Musical groups & artists .....	52	D	D	D	e	D	D
7111309	Other music groups & artists .....	52	D	D	D	e	D	D
71119	Other performing arts companies .....	14	D	D	D	c	D	D
711190	Other performing arts companies .....	14	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses) .....	12	D	D	D	c	D	D
7112	Spectator sports .....	77	D	D	D	h	D	D
71121	Spectator sports .....	77	D	D	D	h	D	D
711211	Sports teams & clubs .....	11	D	D	D	f	D	D
7112112	Baseball clubs .....	3	D	D	D	e	D	D
7112119	Other professional sports clubs .....	7	D	D	D	e	D	D
711212	Racetracks .....	8	D	D	D	h	D	D
7112123	Horse racetrack operation .....	4	D	D	D	g	D	D
711219	Other spectator sports .....	58	17 776	5 714	914	216	39.9	8.0
7112191	Professional athletes .....	14	4 544	2 103	210	45	42.1	5.3
7112192	Racing (except racetrack operation) .....	44	13 232	3 611	704	171	39.2	8.9
7113	Promoters of performing arts, sports, & similar events .....	40	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	12	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	12	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	28	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	28	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	38	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures .....	38	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures .....	38	D	D	D	e	D	D
7115	Independent artists, writers, & performers .....	137	D	D	D	e	D	D
71151	Independent artists, writers, & performers .....	137	D	D	D	e	D	D
711510	Independent artists, writers, & performers .....	137	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions .....	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	1 144	D	D	D	j	D	D
7131	Amusement parks & arcades .....	96	D	D	D	g	D	D
71311	Amusement & theme parks .....	21	D	D	D	f	D	D
713110	Amusement & theme parks .....	21	D	D	D	f	D	D
7131102	Amusement parks (except waterparks) .....	19	D	D	D	f	D	D
71312	Amusement arcades .....	75	D	D	D	f	D	D
713120	Amusement arcades .....	75	D	D	D	f	D	D
7139	Other amusement & recreation services .....	1 035	609 764	175 096	35 073	13 230	28.4	9.3
71391	Golf courses & country clubs .....	138	189 101	59 881	10 649	3 679	19.8	5.7
713910	Golf courses & country clubs .....	138	189 101	59 881	10 649	3 679	19.8	5.7
71393	Marinas .....	99	58 211	12 711	2 256	527	34.4	4.5
713930	Marinas .....	99	58 211	12 711	2 256	527	34.4	4.5
71394	Fitness & recreational sports centers .....	455	D	D	D	i	D	D
713940	Fitness & recreational sports centers .....	455	D	D	D	i	D	D
7139404	Ice skating rinks .....	15	D	D	D	c	D	D
7139405	Roller skating rinks .....	28	D	D	D	f	D	D
71395	Bowling centers .....	83	D	D	D	g	D	D
713950	Bowling centers .....	83	D	D	D	g	D	D
71399	All other amusement & recreation industries .....	259	84 173	20 011	3 015	1 082	43.1	10.9
713990	All other amusement & recreation industries .....	259	84 173	20 011	3 015	1 082	43.1	10.9
7139902	Concession operators of amusement devices & rides .....	40	D	D	D	c	D	D
7139904	Miniature golf courses .....	34	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	45	19 342	4 122	813	196	35.3	3.5

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>							
	<b>Atlantic–Cape May, NJ PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>264</b>	<b>165 281</b>	<b>40 079</b>	<b>5 848</b>	<b>1 950</b>	<b>26.8</b>	<b>7.0</b>
711	Performing arts, spectator sports, & related industries .....	39	D	D	D	e	D	D
7111	Performing arts companies .....	20	D	D	D	c	D	D
71113	Musical groups & artists .....	12	D	D	D	c	D	D
711130	Musical groups & artists .....	12	D	D	D	c	D	D
7111309	Other music groups & artists .....	12	D	D	D	c	D	D
7112	Spectator sports .....	8	D	D	D	b	D	D
71121	Spectator sports .....	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	4	6 150	327	79	17	2.7	–
712	Museums, historical sites, & similar institutions .....	3	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	222	142 417	33 557	4 832	1 615	28.5	8.0
7131	Amusement parks & arcades .....	43	39 510	10 142	1 074	328	23.6	20.7
71311	Amusement & theme parks .....	13	D	D	D	c	D	D
713110	Amusement & theme parks .....	13	D	D	D	c	D	D
71312	Amusement arcades .....	30	D	D	D	c	D	D
713120	Amusement arcades .....	30	D	D	D	c	D	D
7139	Other amusement & recreation services .....	174	101 370	22 893	3 728	1 285	30.6	3.2
71391	Golf courses & country clubs .....	20	41 624	10 579	1 839	525	22.8	1.3
713910	Golf courses & country clubs .....	20	41 624	10 579	1 839	525	22.8	1.3
71393	Marinas .....	50	30 850	5 723	822	217	34.8	4.5
713930	Marinas .....	50	30 850	5 723	822	217	34.8	4.5
71394	Fitness & recreational sports centers .....	41	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	41	D	D	D	e	D	D
71395	Bowling centers .....	6	3 265	974	236	89	18.8	6.1
713950	Bowling centers .....	6	3 265	974	236	89	18.8	6.1
71399	All other amusement & recreation industries .....	57	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	57	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides .....	17	6 550	1 374	19	7	32.2	.3
7139904	Miniature golf courses .....	19	1 946	346	7	2	98.3	1.7
	<b>Philadelphia, PA–NJ PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1 094</b>	<b>1 072 134</b>	<b>407 709</b>	<b>91 375</b>	<b>17 258</b>	<b>17.4</b>	<b>7.2</b>
711	Performing arts, spectator sports, & related industries .....	313	583 362	266 163	62 969	6 000	9.3	4.0
7111	Performing arts companies .....	73	34 773	10 043	2 095	417	9.6	18.0
71111	Theater companies & dinner theaters .....	24	13 580	3 774	851	223	6.2	41.6
711110	Theater companies & dinner theaters .....	24	13 580	3 774	851	223	6.2	41.6
7111102	Theater companies .....	24	13 580	3 774	851	223	6.2	41.6
71113	Musical groups & artists .....	34	13 619	4 100	709	110	8.5	4.3
711130	Musical groups & artists .....	34	13 619	4 100	709	110	8.5	4.3
7111309	Other music groups & artists .....	34	13 619	4 100	709	110	8.5	4.3
71119	Other performing arts companies .....	9	6 477	2 000	492	70	11.7	–
711190	Other performing arts companies .....	9	6 477	2 000	492	70	11.7	–
7111909	Other performing arts companies (except circuses) .....	9	6 477	2 000	492	70	11.7	–
7112	Spectator sports .....	51	405 696	215 596	51 226	2 561	1.3	.3
71121	Spectator sports .....	51	405 696	215 596	51 226	2 561	1.3	.3
711211	Sports teams & clubs .....	6	D	D	D	f	D	D
7112112	Baseball clubs .....	1	D	D	D	e	D	D
7112119	Other professional sports clubs .....	4	D	D	D	e	D	D
711212	Racetracks .....	5	D	D	D	g	D	D
7112123	Horse racetrack operation .....	2	D	D	D	g	D	D
711219	Other spectator sports .....	40	D	D	D	c	D	D
7112191	Professional athletes .....	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	34	92 603	23 451	6 296	2 438	28.1	15.6
71131	Promoters of performing arts, sports, & similar events w/facility .....	8	49 869	16 318	4 547	1 305	1.9	5.7
711310	Promoters of performing arts, sports, & similar events w/facility .....	8	49 869	16 318	4 547	1 305	1.9	5.7
71132	Promoters of performing arts, sports, & similar events w/o facil .....	26	42 734	7 133	1 749	1 133	58.8	27.1
711320	Promoters of performing arts, sports, & similar events w/o facil .....	26	42 734	7 133	1 749	1 133	58.8	27.1
7114	Agents/managers for artists, athletes, & other public figures .....	36	15 166	4 115	842	295	23.4	2.3
71141	Agents/managers for artists, athletes, & other public figures .....	36	15 166	4 115	842	295	23.4	2.3
711410	Agents/managers for artists, athletes, & other public figures .....	36	15 166	4 115	842	295	23.4	2.3
7115	Independent artists, writers, & performers .....	119	35 124	12 958	2 510	289	45.4	3.9
71151	Independent artists, writers, & performers .....	119	35 124	12 958	2 510	289	45.4	3.9
711510	Independent artists, writers, & performers .....	119	35 124	12 958	2 510	289	45.4	3.9

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.</b>							
	<b>Philadelphia, PA—NJ PMSA—Con.</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	779	D	D	D	j	D	D
7131	Amusement parks & arcades .....	48	45 792	10 584	1 644	1 103	12.2	8.1
71311	Amusement & theme parks .....	8	D	D	D	f	D	D
713110	Amusement & theme parks .....	8	D	D	D	f	D	D
71312	Amusement arcades .....	40	D	D	D	f	D	D
713120	Amusement arcades .....	40	D	D	D	f	D	D
7139	Other amusement & recreation services .....	723	D	D	D	j	D	D
71391	Golf courses & country clubs .....	105	133 833	43 143	7 563	2 744	20.2	7.6
713910	Golf courses & country clubs .....	105	133 833	43 143	7 563	2 744	20.2	7.6
71393	Marinas .....	17	8 419	2 131	427	70	39.5	8.2
713930	Marinas .....	17	8 419	2 131	427	70	39.5	8.2
71394	Fitness & recreational sports centers .....	368	197 172	58 209	12 854	5 400	31.5	13.2
713940	Fitness & recreational sports centers .....	368	197 172	58 209	12 854	5 400	31.5	13.2
7139404	Ice skating rinks .....	13	9 796	2 233	536	213	44.0	—
7139405	Roller skating rinks .....	22	11 275	2 845	721	494	43.2	—
71395	Bowling centers .....	62	40 447	11 800	3 110	1 050	14.2	10.9
713950	Bowling centers .....	62	40 447	11 800	3 110	1 050	14.2	10.9
71399	All other amusement & recreation industries .....	170	D	D	D	f	D	D
713990	All other amusement & recreation industries .....	170	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides .....	21	6 827	2 910	419	171	51.8	8.8
7139904	Miniature golf courses .....	14	4 451	1 455	326	60	10.9	5.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	39	17 132	3 681	705	169	35.6	4.0
	<b>Vineland—Millville—Bridgeton, NJ PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>25</b>	<b>7 761</b>	<b>1 871</b>	<b>396</b>	<b>136</b>	<b>52.4</b>	<b>6.6</b>
713	Amusement, gambling, & recreation industries .....	24	D	D	D	c	D	D
7139	Other amusement & recreation services .....	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	8	D	D	D	b	D	D
	<b>Wilmington—Newark, DE—MD PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>164</b>	<b>121 271</b>	<b>49 546</b>	<b>10 011</b>	<b>3 266</b>	<b>11.9</b>	<b>4.8</b>
711	Performing arts, spectator sports, & related industries .....	45	D	D	D	g	D	D
7111	Performing arts companies .....	13	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	6	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	6	D	D	D	e	D	D
7111102	Theater companies .....	4	D	D	D	c	D	D
7112	Spectator sports .....	17	D	D	D	f	D	D
71121	Spectator sports .....	17	D	D	D	f	D	D
711212	Racetracks .....	2	D	D	D	f	D	D
711219	Other spectator sports .....	14	D	D	D	D	D	D
7115	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	119	D	D	D	g	D	D
7139	Other amusement & recreation services .....	115	D	D	D	g	D	D
71391	Golf courses & country clubs .....	12	D	D	D	e	D	D
713910	Golf courses & country clubs .....	12	D	D	D	e	D	D
71393	Marinas .....	24	D	D	D	c	D	D
713930	Marinas .....	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	38	D	D	D	f	D	D
713940	Fitness & recreational sports centers .....	38	D	D	D	f	D	D
7139405	Roller skating rinks .....	3	D	D	D	b	D	D
71395	Bowling centers .....	12	9 089	2 655	704	305	8.2	14.6
713950	Bowling centers .....	12	9 089	2 655	704	305	8.2	14.6
71399	All other amusement & recreation industries .....	29	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	29	D	D	D	c	D	D

See footnotes at end of table.

**Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PITTSBURGH, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>627</b>	<b>563 176</b>	<b>209 063</b>	<b>40 172</b>	<b>8 267</b>	<b>14.0</b>	<b>7.9</b>
711	Performing arts, spectator sports, & related industries	118	306 930	135 254	26 592	2 898	5.3	7.6
7111	Performing arts companies	24	7 320	1 730	863	104	58.4	1.8
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
71119	Other performing arts companies	7	D	D	D	b	D	D
711190	Other performing arts companies	7	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	7	D	D	D	b	D	D
7112	Spectator sports	31	245 750	121 228	23 037	1 756	2.5	6.6
71121	Spectator sports	31	245 750	121 228	23 037	1 756	2.5	6.6
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	f	D	D
711212	Racetracks	11	D	D	D	f	D	D
7112123	Horse racetrack operation	4	D	D	D	f	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	21	43 530	9 571	2 161	894	2.6	14.0
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	4 560	866	172	41	28.2	15.0
71141	Agents/managers for artists, athletes, & other public figures	10	4 560	866	172	41	28.2	15.0
711410	Agents/managers for artists, athletes, & other public figures	10	4 560	866	172	41	28.2	15.0
7115	Independent artists, writers, & performers	32	5 770	1 859	359	103	59.4	2.6
71151	Independent artists, writers, & performers	32	5 770	1 859	359	103	59.4	2.6
711510	Independent artists, writers, & performers	32	5 770	1 859	359	103	59.4	2.6
713	Amusement, gambling, & recreation industries	508	D	D	D	i	D	D
7131	Amusement parks & arcades	31	35 742	11 314	1 526	423	4.7	.4
71311	Amusement & theme parks	6	D	D	D	c	D	D
713110	Amusement & theme parks	6	D	D	D	c	D	D
71312	Amusement arcades	25	D	D	D	e	D	D
713120	Amusement arcades	25	D	D	D	e	D	D
7139	Other amusement & recreation services	467	D	D	D	h	D	D
71391	Golf courses & country clubs	98	70 250	22 647	3 067	1 245	22.6	3.1
713910	Golf courses & country clubs	98	70 250	22 647	3 067	1 245	22.6	3.1
71393	Marinas	13	4 191	749	149	31	44.9	—
713930	Marinas	13	4 191	749	149	31	44.9	—
71394	Fitness & recreational sports centers	142	64 963	17 843	4 054	1 957	27.6	11.2
713940	Fitness & recreational sports centers	142	64 963	17 843	4 054	1 957	27.6	11.2
7139404	Ice skating rinks	8	8 702	1 787	476	280	25.7	—
7139405	Roller skating rinks	15	2 754	566	151	115	57.5	22.3
71395	Bowling centers	75	22 140	6 904	2 028	894	27.8	15.2
713950	Bowling centers	75	22 140	6 904	2 028	894	27.8	15.2
71399	All other amusement & recreation industries	139	D	D	D	f	D	D
713990	All other amusement & recreation industries	139	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	11	2 126	678	69	59	19.6	—
7139904	Miniature golf courses	11	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	57	35 063	8 961	2 016	421	32.7	17.5
<b>READING, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>110</b>	<b>171 879</b>	<b>24 323</b>	<b>5 038</b>	<b>1 906</b>	<b>8.5</b>	<b>1.7</b>
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
711219	Other spectator sports	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	95	133 808	17 384	3 797	1 775	7.9	1.6
7132	Gambling industries	11	D	D	D	c	D	D
71329	Other gambling industries	11	D	D	D	c	D	D
713290	Other gambling industries	11	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	11	D	D	D	c	D	D
7139	Other amusement & recreation services	80	D	D	D	g	D	D
71391	Golf courses & country clubs	17	15 280	5 331	934	330	9.3	2.6
713910	Golf courses & country clubs	17	15 280	5 331	934	330	9.3	2.6
71394	Fitness & recreational sports centers	37	14 845	5 470	1 267	567	23.5	3.4
713940	Fitness & recreational sports centers	37	14 845	5 470	1 267	567	23.5	3.4
71395	Bowling centers	5	4 458	1 731	394	168	9.2	—
713950	Bowling centers	5	4 458	1 731	394	168	9.2	—
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D

See footnotes at end of table.



Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SCRANTON–WILKES–BARRE–HAZLETON, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>145</b>	<b>82 119</b>	<b>17 996</b>	<b>3 378</b>	<b>1 398</b>	<b>20.5</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries	22	D	D	D	e	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	c	D	D
711219	Other spectator sports	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	122	58 529	13 224	2 598	1 118	26.5	4.3
7131	Amusement parks & arcades	11	4 301	1 357	300	117	29.9	–
71312	Amusement arcades	10	D	D	D	c	D	D
713120	Amusement arcades	10	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	110	D	D	D	f	D	D
71391	Golf courses & country clubs	24	14 417	4 739	571	338	35.7	3.7
713910	Golf courses & country clubs	24	14 417	4 739	571	338	35.7	3.7
71394	Fitness & recreational sports centers	32	7 653	1 886	454	232	41.2	3.5
713940	Fitness & recreational sports centers	32	7 653	1 886	454	232	41.2	3.5
71395	Bowling centers	18	7 904	2 171	515	194	14.5	18.6
713950	Bowling centers	18	7 904	2 171	515	194	14.5	18.6
71399	All other amusement & recreation industries	36	D	D	D	b	D	D
713990	All other amusement & recreation industries	36	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	16	5 081	974	318	48	65.0	–
<b>SHARON, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>36</b>	<b>8 354</b>	<b>2 053</b>	<b>367</b>	<b>188</b>	<b>48.6</b>	<b>17.9</b>
713	Amusement, gambling, & recreation industries	30	7 834	1 931	345	180	51.2	14.5
7139	Other amusement & recreation services	28	D	D	D	c	D	D
<b>STATE COLLEGE, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>39</b>	<b>14 006</b>	<b>3 878</b>	<b>850</b>	<b>487</b>	<b>24.0</b>	<b>6.2</b>
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	10 037	2 612	630	445	30.8	8.7
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	2 823	899	188	183	52.5	6.2
713940	Fitness & recreational sports centers	12	2 823	899	188	183	52.5	6.2
71399	All other amusement & recreation industries	9	D	D	D	c	D	D
713990	All other amusement & recreation industries	9	D	D	D	c	D	D
<b>WILLIAMSPORT, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>18</b>	<b>6 838</b>	<b>1 276</b>	<b>299</b>	<b>145</b>	<b>34.1</b>	<b>6.2</b>
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7131	Amusement parks & arcades	5	3 264	426	114	57	19.3	–
71312	Amusement arcades	5	3 264	426	114	57	19.3	–
713120	Amusement arcades	5	3 264	426	114	57	19.3	–
7139	Other amusement & recreation services	12	D	D	D	b	D	D
<b>YORK, PA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>90</b>	<b>44 049</b>	<b>13 316</b>	<b>2 997</b>	<b>1 352</b>	<b>31.6</b>	<b>2.1</b>
711	Performing arts, spectator sports, & related industries	15	5 311	1 073	171	115	19.2	.5
713	Amusement, gambling, & recreation industries	75	38 738	12 243	2 826	1 237	33.3	2.3
7139	Other amusement & recreation services	71	37 794	11 978	2 761	1 189	34.1	2.4
71391	Golf courses & country clubs	18	18 861	6 379	1 096	370	36.7	1.3
713910	Golf courses & country clubs	18	18 861	6 379	1 096	370	36.7	1.3
71394	Fitness & recreational sports centers	23	6 347	1 875	459	288	52.6	.9
713940	Fitness & recreational sports centers	23	6 347	1 875	459	288	52.6	.9
71395	Bowling centers	13	4 756	1 410	358	139	17.2	4.9
713950	Bowling centers	13	4 756	1 410	358	139	17.2	4.9
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D

See footnotes at end of table.

**Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>434</b>	<b>207 394</b>	<b>56 881</b>	<b>12 889</b>	<b>5 353</b>	<b>29.4</b>	<b>4.0</b>
711	Performing arts, spectator sports, & related industries .....	55	29 104	4 617	953	426	16.9	3.4
7111	Performing arts companies .....	11	D	D	D	c	D	D
7112	Spectator sports .....	26	D	D	D	e	D	D
71121	Spectator sports .....	26	D	D	D	e	D	D
711212	Racetracks .....	14	D	D	D	c	D	D
7112122	Auto racetrack operation .....	13	D	D	D	c	D	D
711219	Other spectator sports .....	11	3 345	1 002	233	78	43.3	10.5
712	Museums, historical sites, & similar institutions .....	12	2 425	765	93	47	38.2	4.9
7121	Museums, historical sites, & similar institutions .....	12	2 425	765	93	47	38.2	4.9
713	Amusement, gambling, & recreation industries .....	367	175 865	51 499	11 843	4 880	31.4	4.1
7131	Amusement parks & arcades .....	23	23 229	10 278	924	175	3.7	—
71311	Amusement & theme parks .....	7	D	D	D	c	D	D
713110	Amusement & theme parks .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	338	D	D	D	h	D	D
71391	Golf courses & country clubs .....	95	50 268	15 471	1 882	725	51.3	6.5
713910	Golf courses & country clubs .....	95	50 268	15 471	1 882	725	51.3	6.5
71392	Skiing facilities .....	9	D	D	D	h	D	D
713920	Skiing facilities .....	9	D	D	D	h	D	D
71393	Marinas .....	8	4 343	758	150	39	16.5	3.6
713930	Marinas .....	8	4 343	758	150	39	16.5	3.6
71394	Fitness & recreational sports centers .....	81	10 031	2 994	739	467	49.9	8.8
713940	Fitness & recreational sports centers .....	81	10 031	2 994	739	467	49.9	8.8
7139405	Roller skating rinks .....	14	1 809	428	124	99	64.1	—
71395	Bowling centers .....	57	13 001	3 438	926	406	57.5	4.7
713950	Bowling centers .....	57	13 001	3 438	926	406	57.5	4.7
71399	All other amusement & recreation industries .....	88	27 283	5 135	992	323	55.7	6.0
713990	All other amusement & recreation industries .....	88	27 283	5 135	992	323	55.7	6.0
7139905	Coin-operated amusement devices (except slot machine operation) .....	28	15 255	2 565	650	131	67.7	1.3

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

**Table 2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALLENTOWN—BETHLEHEM—EASTON, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>65</b>	<b>48 283</b>	<b>45 370</b>	<b>16 074</b>	<b>3 098</b>	<b>805</b>	<b>14.2</b>	<b>8.8</b>
711	Performing arts, spectator sports, & related industries .....	16	13 392	13 331	2 969	538	118	8.8	—
7111	Performing arts companies .....	11	9 810	10 046	2 417	427	89	—	—
71111	Theater companies & dinner theaters .....	6	7 667	8 274	1 521	300	70	—	—
711110	Theater companies & dinner theaters .....	6	7 667	8 274	1 521	300	70	—	—
7111102	Theater companies .....	6	7 667	8 274	1 521	300	70	—	—
71113	Musical groups & artists .....	5	2 143	1 772	896	127	19	—	—
711130	Musical groups & artists .....	5	2 143	1 772	896	127	19	—	—
712	Museums, historical sites, & similar institutions .....	13	6 081	4 269	1 737	381	100	25.8	59.3
7121	Museums, historical sites, & similar institutions .....	13	6 081	4 269	1 737	381	100	25.8	59.3
71211	Museums .....	9	D	D	D	D	b	D	D
712110	Museums .....	9	D	D	D	D	b	D	D
71212	Historical sites .....	4	D	D	D	D	b	D	D
712120	Historical sites .....	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	36	28 810	27 770	11 368	2 179	587	14.2	2.2
7139	Other amusement & recreation services .....	36	28 810	27 770	11 368	2 179	587	14.2	2.2
71391	Golf courses & country clubs .....	6	21 722	21 036	8 818	1 740	426	4.8	—
713910	Golf courses & country clubs .....	6	21 722	21 036	8 818	1 740	426	4.8	—
71394	Fitness & recreational sports centers .....	21	3 159	2 837	1 144	144	60	82.7	11.1
713940	Fitness & recreational sports centers .....	21	3 159	2 837	1 144	144	60	82.7	11.1
71399	All other amusement & recreation industries .....	9	3 929	3 897	1 406	295	101	10.9	6.8
713990	All other amusement & recreation industries .....	9	3 929	3 897	1 406	295	101	10.9	6.8

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ALTOONA, PA MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	12	4 929	4 637	1 749	346	185	53.1	6.8
713	Amusement, gambling, & recreation industries .....	4	2 941	3 023	1 230	237	149	66.7	.3
7139	Other amusement & recreation services .....	4	2 941	3 023	1 230	237	149	66.7	.3
<b>ERIE, PA MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	26	25 265	24 015	9 738	2 221	925	17.6	5.6
711	Performing arts, spectator sports, & related industries .....	5	4 255	3 905	1 011	273	110	—	—
7111	Performing arts companies .....	5	4 255	3 905	1 011	273	110	—	—
71113	Musical groups & artists .....	2	D	D	D	D	b	D	D
711130	Musical groups & artists .....	2	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations .....	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	5	2 763	2 556	1 124	219	66	32.3	2.6
7121	Museums, historical sites, & similar institutions .....	5	2 763	2 556	1 124	219	66	32.3	2.6
713	Amusement, gambling, & recreation industries .....	16	18 247	17 554	7 603	1 729	749	19.5	7.3
7139	Other amusement & recreation services .....	16	18 247	17 554	7 603	1 729	749	19.5	7.3
71391	Golf courses & country clubs .....	5	9 528	8 940	3 682	782	306	33.8	4.3
713910	Golf courses & country clubs .....	5	9 528	8 940	3 682	782	306	33.8	4.3
71394	Fitness & recreational sports centers .....	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	D	e	D	D
<b>HARRISBURG—LEBANON—CARLISLE, PA MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	64	40 090	39 581	13 225	2 816	983	11.8	3.1
711	Performing arts, spectator sports, & related industries .....	14	15 346	15 226	2 527	653	207	2.0	.3
7111	Performing arts companies .....	11	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	6	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	6	D	D	D	D	b	D	D
71113	Musical groups & artists .....	3	D	D	D	D	c	D	D
711130	Musical groups & artists .....	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions .....	13	4 797	4 777	1 679	400	108	52.7	6.8
7121	Museums, historical sites, & similar institutions .....	13	4 797	4 777	1 679	400	108	52.7	6.8
71211	Museums .....	9	3 285	3 399	1 226	304	85	72.6	—
712110	Museums .....	9	3 285	3 399	1 226	304	85	72.6	—
713	Amusement, gambling, & recreation industries .....	37	19 947	19 578	9 019	1 763	668	9.4	4.4
7139	Other amusement & recreation services .....	37	19 947	19 578	9 019	1 763	668	9.4	4.4
71391	Golf courses & country clubs .....	5	11 977	11 758	5 499	1 082	253	—	—
713910	Golf courses & country clubs .....	5	11 977	11 758	5 499	1 082	253	—	—
71394	Fitness & recreational sports centers .....	30	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	30	D	D	D	D	e	D	D
<b>JOHNSTOWN, PA MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	28	12 111	11 361	3 765	682	310	46.8	1.5
711	Performing arts, spectator sports, & related industries .....	6	1 848	1 685	311	62	17	62.1	—
712	Museums, historical sites, & similar institutions .....	8	2 520	2 326	728	168	42	64.5	3.1
7121	Museums, historical sites, & similar institutions .....	8	2 520	2 326	728	168	42	64.5	3.1
713	Amusement, gambling, & recreation industries .....	14	7 743	7 350	2 726	452	251	37.4	1.3
7139	Other amusement & recreation services .....	14	7 743	7 350	2 726	452	251	37.4	1.3
71391	Golf courses & country clubs .....	5	5 874	5 429	1 930	273	102	38.8	—
713910	Golf courses & country clubs .....	5	5 874	5 429	1 930	273	102	38.8	—
71394	Fitness & recreational sports centers .....	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E.]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LANCASTER, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>40</b>	<b>26 887</b>	<b>25 204</b>	<b>10 462</b>	<b>2 034</b>	<b>672</b>	<b>15.3</b>	<b>3.5</b>
711	Performing arts, spectator sports, & related industries .....	6	2 230	2 443	1 058	279	65	5.6	—
7111	Performing arts companies .....	6	2 230	2 443	1 058	279	65	5.6	—
71111	Theater companies & dinner theaters .....	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	15	5 314	4 152	1 460	326	99	47.1	9.2
7121	Museums, historical sites, & similar institutions .....	15	5 314	4 152	1 460	326	99	47.1	9.2
71211	Museums .....	12	D	D	D	D	b	D	D
712110	Museums .....	12	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	19	19 343	18 609	7 944	1 429	508	7.7	2.4
7139	Other amusement & recreation services .....	19	19 343	18 609	7 944	1 429	508	7.7	2.4
71391	Golf courses & country clubs .....	4	13 046	12 906	5 789	1 087	232	—	—
713910	Golf courses & country clubs .....	4	13 046	12 906	5 789	1 087	232	—	—
71394	Fitness & recreational sports centers .....	12	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	D	e	D	D
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1 591</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>k</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	484	D	D	D	D	j	D	D
7111	Performing arts companies .....	410	D	D	D	D	j	D	D
71111	Theater companies & dinner theaters .....	203	D	D	D	D	i	D	D
711110	Theater companies & dinner theaters .....	203	D	D	D	D	i	D	D
7111101	Opera companies .....	12	D	D	D	D	h	D	D
7111102	Theater companies .....	191	D	D	D	D	h	D	D
71112	Dance companies .....	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
711120	Dance companies .....	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
71113	Musical groups & artists .....	113	D	D	D	D	h	D	D
711130	Musical groups & artists .....	113	D	D	D	D	h	D	D
7111301	Symphony orchestras & chamber music organizations .....	74	84 666	84 394	34 864	9 968	2 272	2.7	5.4
7111309	Other music groups & artists .....	39	D	D	D	D	e	D	D
71119	Other performing arts companies .....	13	19 052	17 944	6 541	1 487	304	.4	12.4
711190	Other performing arts companies .....	13	19 052	17 944	6 541	1 487	304	.4	12.4
7111901	Circuses .....	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses) .....	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	74	D	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	42	D	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	42	D	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	32	19 299	17 543	4 849	874	126	25.4	12.8
711320	Promoters of performing arts, sports, & similar events w/o facil .....	32	19 299	17 543	4 849	874	126	25.4	12.8
712	Museums, historical sites, & similar institutions .....	341	D	D	D	D	j	D	D
7121	Museums, historical sites, & similar institutions .....	341	D	D	D	D	j	D	D
71211	Museums .....	242	D	D	D	D	i	D	D
712110	Museums .....	242	D	D	D	D	i	D	D
71212	Historical sites .....	48	20 087	16 562	4 745	1 039	204	25.3	10.6
712120	Historical sites .....	48	20 087	16 562	4 745	1 039	204	25.3	10.6
71213	Zoos & botanical gardens .....	25	D	D	D	D	g	D	D
712130	Zoos & botanical gardens .....	25	D	D	D	D	g	D	D
71219	Nature parks & other similar institutions .....	26	12 061	9 577	4 279	929	226	21.8	6.2
712190	Nature parks & other similar institutions .....	26	12 061	9 577	4 279	929	226	21.8	6.2
713	Amusement, gambling, & recreation industries .....	766	D	D	D	D	j	D	D
7139	Other amusement & recreation services .....	766	D	D	D	D	j	D	D
71391	Golf courses & country clubs .....	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
713910	Golf courses & country clubs .....	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
71394	Fitness & recreational sports centers .....	397	D	D	D	D	i	D	D
713940	Fitness & recreational sports centers .....	397	D	D	D	D	i	D	D
71399	All other amusement & recreation industries .....	168	D	D	D	D	g	D	D
713990	All other amusement & recreation industries .....	168	D	D	D	D	g	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>									
<b>Bergen—Passaic, NJ PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>66</b>	<b>70 273</b>	<b>66 748</b>	<b>26 958</b>	<b>4 741</b>	<b>1 077</b>	<b>18.3</b>	<b>.8</b>
711	Performing arts, spectator sports, & related industries .....	11	7 787	6 784	1 601	413	110	22.5	.8
7111	Performing arts companies .....	7	D	D	D	D	b	D	D
71113	Musical groups & artists .....	3	D	D	D	D	a	D	D
711130	Musical groups & artists .....	3	D	D	D	D	a	D	D
7111309	Other music groups & artists .....	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	46	61 384	58 999	24 944	4 221	935	16.8	.7
7139	Other amusement & recreation services .....	46	61 384	58 999	24 944	4 221	935	16.8	.7
71391	Golf courses & country clubs .....	14	48 265	46 356	19 329	3 271	620	9.6	—
713910	Golf courses & country clubs .....	14	48 265	46 356	19 329	3 271	620	9.6	—
71394	Fitness & recreational sports centers .....	28	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	28	D	D	D	D	e	D	D
<b>Bridgeport, CT PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>38</b>	<b>37 761</b>	<b>29 305</b>	<b>11 836</b>	<b>2 105</b>	<b>622</b>	<b>9.4</b>	<b>24.2</b>
711	Performing arts, spectator sports, & related industries .....	9	2 531	2 480	1 197	284	150	—	8.8
7111	Performing arts companies .....	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	9	12 546	5 795	1 723	389	89	6.8	69.4
7121	Museums, historical sites, & similar institutions .....	9	12 546	5 795	1 723	389	89	6.8	69.4
71211	Museums .....	5	D	D	D	D	b	D	D
712110	Museums .....	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens .....	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens .....	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	20	22 684	21 030	8 916	1 432	383	11.8	.8
7139	Other amusement & recreation services .....	20	22 684	21 030	8 916	1 432	383	11.8	.8
71391	Golf courses & country clubs .....	7	18 161	16 950	7 463	1 185	240	2.4	—
713910	Golf courses & country clubs .....	7	18 161	16 950	7 463	1 185	240	2.4	—
71394	Fitness & recreational sports centers .....	9	3 547	3 175	1 210	190	110	43.6	—
713940	Fitness & recreational sports centers .....	9	3 547	3 175	1 210	190	110	43.6	—
<b>Danbury, CT PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>26</b>	<b>18 950</b>	<b>17 550</b>	<b>8 157</b>	<b>1 546</b>	<b>407</b>	<b>17.5</b>	<b>.5</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	D	b	D	D
7111	Performing arts companies .....	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	15	13 723	13 036	6 599	1 170	331	10.5	.7
7139	Other amusement & recreation services .....	15	13 723	13 036	6 599	1 170	331	10.5	.7
71391	Golf courses & country clubs .....	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	D	c	D	D
<b>Dutchess County, NY PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>30</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	D	e	D	D
7111	Performing arts companies .....	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	6	D	D	D	D	b	D	D
71211	Museums .....	4	D	D	D	D	b	D	D
712110	Museums .....	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	15	D	D	D	D	b	D	D
7139	Other amusement & recreation services .....	15	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	D	a	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

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								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>								
	<b>Jersey City, NJ PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
712	Museums, historical sites, & similar institutions .....	3	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions .....	3	D	D	D	D	e	D	D
71211	Museums .....	3	D	D	D	D	e	D	D
712110	Museums .....	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	D	b	D	D
	<b>Middlesex—Somerset—Hunterdon, NJ PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>70</b>	<b>52 131</b>	<b>47 987</b>	<b>20 644</b>	<b>3 989</b>	<b>1 387</b>	<b>29.1</b>	<b>8.4</b>
711	Performing arts, spectator sports, & related industries .....	13	13 373	11 552	4 527	1 103	492	28.6	21.1
7111	Performing arts companies .....	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	6	D	D	D	D	c	D	D
7111102	Theater companies .....	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	12	5 225	3 667	1 253	282	81	93.5	5.3
7121	Museums, historical sites, & similar institutions .....	12	5 225	3 667	1 253	282	81	93.5	5.3
713	Amusement, gambling, & recreation industries .....	45	33 533	32 768	14 864	2 604	814	19.2	3.8
7139	Other amusement & recreation services .....	45	33 533	32 768	14 864	2 604	814	19.2	3.8
71391	Golf courses & country clubs .....	9	23 214	23 139	9 900	1 759	397	—	4.1
713910	Golf courses & country clubs .....	9	23 214	23 139	9 900	1 759	397	—	4.1
71394	Fitness & recreational sports centers .....	32	9 436	8 826	4 739	829	404	60.8	3.5
713940	Fitness & recreational sports centers .....	32	9 436	8 826	4 739	829	404	60.8	3.5
	<b>Monmouth—Ocean, NJ PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>69</b>	<b>50 349</b>	<b>46 328</b>	<b>18 915</b>	<b>3 160</b>	<b>1 216</b>	<b>23.8</b>	<b>1.0</b>
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	D	c	D	D
7111	Performing arts companies .....	6	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	12	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	12	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
7139	Other amusement & recreation services .....	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
71391	Golf courses & country clubs .....	6	23 561	23 318	9 873	1 732	327	—	—
713910	Golf courses & country clubs .....	6	23 561	23 318	9 873	1 732	327	—	—
71394	Fitness & recreational sports centers .....	32	18 952	17 095	7 305	1 079	659	39.3	1.5
713940	Fitness & recreational sports centers .....	32	18 952	17 095	7 305	1 079	659	39.3	1.5
71399	All other amusement & recreation industries .....	12	2 387	1 911	541	71	32	92.4	3.1
713990	All other amusement & recreation industries .....	12	2 387	1 911	541	71	32	92.4	3.1
	<b>Nassau—Suffolk, NY PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>217</b>	<b>282 730</b>	<b>259 175</b>	<b>101 412</b>	<b>16 733</b>	<b>4 095</b>	<b>20.4</b>	<b>1.9</b>
711	Performing arts, spectator sports, & related industries .....	20	12 011	11 820	2 762	560	171	15.3	18.5
7111	Performing arts companies .....	17	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	8	D	D	D	D	b	D	D
71113	Musical groups & artists .....	4	D	D	D	D	b	D	D
711130	Musical groups & artists .....	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	52	27 165	21 538	7 437	1 698	428	48.6	6.1
7121	Museums, historical sites, & similar institutions .....	52	27 165	21 538	7 437	1 698	428	48.6	6.1
71211	Museums .....	35	19 987	15 229	4 953	1 164	309	53.9	5.5
712110	Museums .....	35	19 987	15 229	4 953	1 164	309	53.9	5.5
71212	Historical sites .....	9	D	D	D	D	b	D	D
712120	Historical sites .....	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
7139	Other amusement & recreation services .....	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
71391	Golf courses & country clubs .....	54	190 042	180 154	73 250	11 867	2 412	7.2	—
713910	Golf courses & country clubs .....	54	190 042	180 154	73 250	11 867	2 412	7.2	—
71394	Fitness & recreational sports centers .....	59	38 631	32 069	12 914	1 947	793	45.6	2.2
713940	Fitness & recreational sports centers .....	59	38 631	32 069	12 914	1 947	793	45.6	2.2
71399	All other amusement & recreation industries .....	32	14 881	13 594	5 049	661	291	75.4	4.9
713990	All other amusement & recreation industries .....	32	14 881	13 594	5 049	661	291	75.4	4.9

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>									
<b>New Haven—Meriden, CT PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>59</b>	<b>51 073</b>	<b>50 194</b>	<b>17 768</b>	<b>3 150</b>	<b>805</b>	<b>18.5</b>	<b>8.7</b>
711	Performing arts, spectator sports, & related industries .....	18	19 409	19 164	6 097	1 296	325	.8	16.9
7111	Performing arts companies .....	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	5	D	D	D	D	c	D	D
7111102	Theater companies .....	5	D	D	D	D	c	D	D
71113	Musical groups & artists .....	8	D	D	D	D	b	D	D
711130	Musical groups & artists .....	8	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations .....	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	13	3 773	3 568	1 190	234	49	91.1	7.6
7121	Museums, historical sites, & similar institutions .....	13	3 773	3 568	1 190	234	49	91.1	7.6
71211	Museums .....	7	3 268	3 088	985	225	43	94.7	5.3
712110	Museums .....	7	3 268	3 088	985	225	43	94.7	5.3
713	Amusement, gambling, & recreation industries .....	28	27 891	27 462	10 481	1 620	431	21.0	3.2
7139	Other amusement & recreation services .....	28	27 891	27 462	10 481	1 620	431	21.0	3.2
71391	Golf courses & country clubs .....	9	22 379	22 245	8 712	1 417	358	15.5	.1
713910	Golf courses & country clubs .....	9	22 379	22 245	8 712	1 417	358	15.5	.1
71394	Fitness & recreational sports centers .....	13	4 784	4 720	1 600	169	63	40.2	14.5
713940	Fitness & recreational sports centers .....	13	4 784	4 720	1 600	169	63	40.2	14.5
<b>New York, NY PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>689</b>	<b>1 969 706</b>	<b>1 698 307</b>	<b>676 993</b>	<b>157 599</b>	<b>27 017</b>	<b>7.7</b>	<b>2.5</b>
711	Performing arts, spectator sports, & related industries .....	326	681 284	656 356	303 240	77 121	12 565	1.9	4.3
7111	Performing arts companies .....	280	487 550	469 790	210 979	54 469	9 702	1.9	5.3
71111	Theater companies & dinner theaters .....	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
711110	Theater companies & dinner theaters .....	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
7111101	Opera companies .....	8	D	D	D	D	h	D	D
7111102	Theater companies .....	127	D	D	D	D	h	D	D
71112	Dance companies .....	70	D	D	D	D	g	D	D
711120	Dance companies .....	70	D	D	D	D	g	D	D
71113	Musical groups & artists .....	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
711130	Musical groups & artists .....	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
7111301	Symphony orchestras & chamber music organizations .....	44	D	D	D	D	g	D	D
7111309	Other music groups & artists .....	24	D	D	D	D	e	D	D
71119	Other performing arts companies .....	7	D	D	D	D	e	D	D
711190	Other performing arts companies .....	7	D	D	D	D	e	D	D
7111901	Circuses .....	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses) .....	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	46	193 734	186 566	92 261	22 652	2 863	2.1	1.6
71131	Promoters of performing arts, sports, & similar events w/facility .....	26	183 496	176 528	89 088	21 977	2 785	.8	.7
711310	Promoters of performing arts, sports, & similar events w/facility .....	26	183 496	176 528	89 088	21 977	2 785	.8	.7
71132	Promoters of performing arts, sports, & similar events w/o facil .....	20	10 238	10 038	3 173	675	78	25.1	18.6
711320	Promoters of performing arts, sports, & similar events w/o facil .....	20	10 238	10 038	3 173	675	78	25.1	18.6
712	Museums, historical sites, & similar institutions .....	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
7121	Museums, historical sites, & similar institutions .....	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
71211	Museums .....	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
712110	Museums .....	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
71212	Historical sites .....	17	12 370	9 593	2 454	613	91	14.6	10.5
712120	Historical sites .....	17	12 370	9 593	2 454	613	91	14.6	10.5
71213	Zoos & botanical gardens .....	12	190 277	172 846	52 490	11 798	1 682	—	—
712130	Zoos & botanical gardens .....	12	190 277	172 846	52 490	11 798	1 682	—	—
71219	Nature parks & other similar institutions .....	7	2 566	2 437	1 318	300	76	51.8	8.8
712190	Nature parks & other similar institutions .....	7	2 566	2 437	1 318	300	76	51.8	8.8
713	Amusement, gambling, & recreation industries .....	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
7139	Other amusement & recreation services .....	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
71391	Golf courses & country clubs .....	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
713910	Golf courses & country clubs .....	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
71394	Fitness & recreational sports centers .....	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
713940	Fitness & recreational sports centers .....	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
71399	All other amusement & recreation industries .....	63	48 587	45 800	18 046	3 855	706	9.4	1.1
713990	All other amusement & recreation industries .....	63	48 587	45 800	18 046	3 855	706	9.4	1.1

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>									
<b>Newark, NJ PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>155</b>	<b>239 546</b>	<b>199 248</b>	<b>78 373</b>	<b>15 098</b>	<b>3 777</b>	<b>9.3</b>	<b>1.0</b>
711	Performing arts, spectator sports, & related industries .....	40	84 133	53 330	19 310	3 970	750	1.6	.7
7111	Performing arts companies .....	34	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters .....	22	22 256	21 693	9 509	2 122	405	1.7	.4
711110	Theater companies & dinner theaters .....	22	22 256	21 693	9 509	2 122	405	1.7	.4
7111102	Theater companies .....	21	D	D	D	D	e	D	D
71113	Musical groups & artists .....	9	D	D	D	D	c	D	D
711130	Musical groups & artists .....	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	6	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	25	31 323	27 366	9 173	2 175	480	21.8	4.9
7121	Museums, historical sites, & similar institutions .....	25	31 323	27 366	9 173	2 175	480	21.8	4.9
71211	Museums .....	16	D	D	D	D	e	D	D
712110	Museums .....	16	D	D	D	D	e	D	D
71212	Historical sites .....	6	D	D	D	D	b	D	D
712120	Historical sites .....	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
7139	Other amusement & recreation services .....	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
71391	Golf courses & country clubs .....	26	81 866	79 173	33 588	5 841	1 059	5.4	—
713910	Golf courses & country clubs .....	26	81 866	79 173	33 588	5 841	1 059	5.4	—
71394	Fitness & recreational sports centers .....	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
713940	Fitness & recreational sports centers .....	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
71399	All other amusement & recreation industries .....	10	7 139	7 242	2 541	495	244	6.5	1.4
713990	All other amusement & recreation industries .....	10	7 139	7 242	2 541	495	244	6.5	1.4
<b>Newburgh, NY—PA PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>27</b>	<b>16 312</b>	<b>13 919</b>	<b>5 503</b>	<b>1 005</b>	<b>331</b>	<b>18.2</b>	<b>7.4</b>
712	Museums, historical sites, & similar institutions .....	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	7	D	D	D	D	b	D	D
71211	Museums .....	4	D	D	D	D	b	D	D
712110	Museums .....	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	18	11 357	10 350	4 204	737	273	17.8	9.9
7139	Other amusement & recreation services .....	18	11 357	10 350	4 204	737	273	17.8	9.9
71391	Golf courses & country clubs .....	4	D	D	D	D	b	D	D
713910	Golf courses & country clubs .....	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	10	2 659	2 330	1 225	259	178	59.3	5.2
713940	Fitness & recreational sports centers .....	10	2 659	2 330	1 225	259	178	59.3	5.2
<b>Stamford—Norwalk, CT PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>82</b>	<b>137 169</b>	<b>128 357</b>	<b>53 714</b>	<b>10 058</b>	<b>2 057</b>	<b>10.6</b>	<b>1.6</b>
711	Performing arts, spectator sports, & related industries .....	14	11 125	9 974	3 708	863	392	14.1	11.6
7111	Performing arts companies .....	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	6	D	D	D	D	c	D	D
71113	Musical groups & artists .....	6	D	D	D	D	c	D	D
711130	Musical groups & artists .....	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations .....	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	18	23 666	19 144	6 541	1 568	312	12.0	2.3
7121	Museums, historical sites, & similar institutions .....	18	23 666	19 144	6 541	1 568	312	12.0	2.3
71211	Museums .....	10	8 756	8 073	2 783	620	117	31.2	6.1
712110	Museums .....	10	8 756	8 073	2 783	620	117	31.2	6.1
71212	Historical sites .....	2	D	D	D	D	a	D	D
712120	Historical sites .....	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens .....	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens .....	2	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions .....	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions .....	4	D	D	D	D	b	D	D

See footnotes at end of table.



Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.</b>									
<b>Stamford—Norwalk, CT PMSA—Con.</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>								
713	Amusement, gambling, & recreation industries .....	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
7139	Other amusement & recreation services .....	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
71391	Golf courses & country clubs .....	19	71 459	68 698	30 862	5 490	812	—	—
713910	Golf courses & country clubs .....	19	71 459	68 698	30 862	5 490	812	—	—
71394	Fitness & recreational sports centers .....	22	22 480	22 783	8 935	1 467	448	38.9	1.7
713940	Fitness & recreational sports centers .....	22	22 480	22 783	8 935	1 467	448	38.9	1.7
71399	All other amusement & recreation industries .....	9	8 439	7 758	3 668	670	93	16.9	.3
713990	All other amusement & recreation industries .....	9	8 439	7 758	3 668	670	93	16.9	.3
<b>Trenton, NJ PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>36</b>	<b>26 021</b>	<b>24 267</b>	<b>11 715</b>	<b>1 800</b>	<b>410</b>	<b>14.3</b>	<b>1.7</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	D	c	D	D
7111	Performing arts companies .....	5	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	D	c	D	D
7111102	Theater companies .....	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	24	D	D	D	D	c	D	D
7139	Other amusement & recreation services .....	24	D	D	D	D	c	D	D
71391	Golf courses & country clubs .....	5	11 857	11 229	5 563	875	197	2.9	—
713910	Golf courses & country clubs .....	5	11 857	11 229	5 563	875	197	2.9	—
71394	Fitness & recreational sports centers .....	14	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	14	D	D	D	D	b	D	D
<b>Waterbury, CT PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>16</b>	<b>10 634</b>	<b>9 595</b>	<b>3 952</b>	<b>773</b>	<b>293</b>	<b>16.0</b>	<b>2.2</b>
713	Amusement, gambling, & recreation industries .....	10	8 758	7 750	3 358	647	250	8.1	2.7
7139	Other amusement & recreation services .....	10	8 758	7 750	3 358	647	250	8.1	2.7
71391	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	D	b	D	D
<b>PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>462</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>j</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	85	D	D	D	D	g	D	D
7111	Performing arts companies .....	69	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters .....	38	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters .....	38	D	D	D	D	f	D	D
7111101	Opera companies .....	3	D	D	D	D	b	D	D
7111102	Theater companies .....	35	D	D	D	D	f	D	D
71112	Dance companies .....	9	D	D	D	D	e	D	D
711120	Dance companies .....	9	D	D	D	D	e	D	D
71113	Musical groups & artists .....	18	D	D	D	D	e	D	D
711130	Musical groups & artists .....	18	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations .....	10	D	D	D	D	e	D	D
7111309	Other music groups & artists .....	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	16	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	7	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	108	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions .....	108	D	D	D	D	h	D	D
71211	Museums .....	60	D	D	D	D	g	D	D
712110	Museums .....	60	D	D	D	D	g	D	D
71212	Historical sites .....	33	D	D	D	D	c	D	D
712120	Historical sites .....	33	D	D	D	D	c	D	D
71213	Zoos & botanical gardens .....	11	D	D	D	D	f	D	D
712130	Zoos & botanical gardens .....	11	D	D	D	D	f	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>								
713	Amusement, gambling, & recreation industries .....	269	D	D	D	D	i	D	D
7139	Other amusement & recreation services .....	269	D	D	D	D	j	D	D
71391	Golf courses & country clubs .....	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
713910	Golf courses & country clubs .....	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
71394	Fitness & recreational sports centers .....	181	D	D	D	D	h	D	D
713940	Fitness & recreational sports centers .....	181	D	D	D	D	h	D	D
71399	All other amusement & recreation industries .....	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	29	D	D	D	D	c	D	D
<b>Atlantic–Cape May, NJ PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>24</b>	<b>12 832</b>	<b>11 862</b>	<b>4 439</b>	<b>642</b>	<b>234</b>	<b>41.0</b>	<b>4.4</b>
712	Museums, historical sites, & similar institutions .....	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	9	D	D	D	D	b	D	D
71212	Historical sites .....	5	D	D	D	D	b	D	D
712120	Historical sites .....	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	D	c	D	D
7139	Other amusement & recreation services .....	13	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	D	b	D	D
<b>Philadelphia, PA–NJ PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>370</b>	<b>620 612</b>	<b>449 173</b>	<b>171 458</b>	<b>36 795</b>	<b>8 901</b>	<b>11.6</b>	<b>1.7</b>
711	Performing arts, spectator sports, & related industries .....	71	95 224	98 732	33 054	8 428	1 374	15.8	3.8
7111	Performing arts companies .....	58	78 974	83 423	31 390	7 762	1 265	14.6	2.9
71111	Theater companies & dinner theaters .....	32	37 913	36 650	11 159	2 575	582	24.7	5.9
711110	Theater companies & dinner theaters .....	32	37 913	36 650	11 159	2 575	582	24.7	5.9
7111101	Opera companies .....	2	D	D	D	D	b	D	D
7111102	Theater companies .....	30	D	D	D	D	e	D	D
71112	Dance companies .....	8	D	D	D	D	e	D	D
711120	Dance companies .....	8	D	D	D	D	e	D	D
71113	Musical groups & artists .....	15	25 124	25 098	13 563	3 481	272	—	.3
711130	Musical groups & artists .....	15	25 124	25 098	13 563	3 481	272	—	.3
7111301	Symphony orchestras & chamber music organizations .....	7	D	D	D	D	c	D	D
7111309	Other music groups & artists .....	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	13	16 250	15 309	1 664	666	109	21.6	8.1
71131	Promoters of performing arts, sports, & similar events w/facility .....	6	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
7121	Museums, historical sites, & similar institutions .....	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
71211	Museums .....	42	D	D	D	D	g	D	D
712110	Museums .....	42	D	D	D	D	g	D	D
71212	Historical sites .....	23	6 394	5 461	1 368	336	104	58.4	6.3
712120	Historical sites .....	23	6 394	5 461	1 368	336	104	58.4	6.3
71213	Zoos & botanical gardens .....	9	D	D	D	D	f	D	D
712130	Zoos & botanical gardens .....	9	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries .....	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
7139	Other amusement & recreation services .....	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
71391	Golf courses & country clubs .....	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
713910	Golf courses & country clubs .....	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
71394	Fitness & recreational sports centers .....	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
713940	Fitness & recreational sports centers .....	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
71399	All other amusement & recreation industries .....	22	7 402	6 965	2 695	496	150	32.3	6.6
713990	All other amusement & recreation industries .....	22	7 402	6 965	2 695	496	150	32.3	6.6
<b>Vineland–Millville–Bridgeton, NJ PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
712	Museums, historical sites, & similar institutions .....	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	3	D	D	D	D	b	D	D
71211	Museums .....	2	D	D	D	D	b	D	D
712110	Museums .....	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.</b>									
<b>Wilmington–Newark, DE–MD PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>58</b>	<b>104 118</b>	<b>102 425</b>	<b>34 472</b>	<b>7 703</b>	<b>1 538</b>	<b>4.1</b>	<b>4.0</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	D	c	D	D
7111	Performing arts companies .....	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	D	b	D	D
7111101	Opera companies .....	1	D	D	D	D	a	D	D
71113	Musical groups & artists .....	2	D	D	D	D	b	D	D
711130	Musical groups & artists .....	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	20	62 660	60 617	17 326	4 036	862	5.8	1.8
7121	Museums, historical sites, & similar institutions .....	20	62 660	60 617	17 326	4 036	862	5.8	1.8
71211	Museums .....	12	59 788	58 918	16 770	3 910	817	4.6	1.5
712110	Museums .....	12	59 788	58 918	16 770	3 910	817	4.6	1.5
713	Amusement, gambling, & recreation industries .....	28	D	D	D	D	f	D	D
7139	Other amusement & recreation services .....	28	D	D	D	D	f	D	D
71391	Golf courses & country clubs .....	6	28 051	28 816	12 990	2 717	466	–	9.4
713910	Golf courses & country clubs .....	6	28 051	28 816	12 990	2 717	466	–	9.4
71394	Fitness & recreational sports centers .....	18	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	18	D	D	D	D	b	D	D
<b>PITTSBURGH, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>202</b>	<b>331 549</b>	<b>279 607</b>	<b>104 096</b>	<b>20 765</b>	<b>5 742</b>	<b>10.7</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries .....	49	57 634	58 515	22 406	5 094	1 023	9.0	1.3
7111	Performing arts companies .....	34	50 161	51 713	21 480	4 900	961	.9	.5
71111	Theater companies & dinner theaters .....	13	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	13	D	D	D	D	e	D	D
7111101	Opera companies .....	2	D	D	D	D	c	D	D
7111102	Theater companies .....	11	D	D	D	D	c	D	D
71112	Dance companies .....	4	D	D	D	D	c	D	D
711120	Dance companies .....	4	D	D	D	D	c	D	D
71113	Musical groups & artists .....	16	27 303	27 084	13 021	2 971	537	1.2	.1
711130	Musical groups & artists .....	16	27 303	27 084	13 021	2 971	537	1.2	.1
7111301	Symphony orchestras & chamber music organizations .....	9	D	D	D	D	e	D	D
7111309	Other music groups & artists .....	7	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	15	7 473	6 802	926	194	62	63.2	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil .....	11	5 153	4 486	474	85	30	91.7	1.1
711320	Promoters of performing arts, sports, & similar events w/o facil .....	11	5 153	4 486	474	85	30	91.7	1.1
712	Museums, historical sites, & similar institutions .....	37	133 398	87 794	27 146	6 108	1 435	7.7	.2
7121	Museums, historical sites, & similar institutions .....	37	133 398	87 794	27 146	6 108	1 435	7.7	.2
71211	Museums .....	22	D	D	D	D	g	D	D
712110	Museums .....	22	D	D	D	D	g	D	D
71213	Zoos & botanical gardens .....	3	D	D	D	D	c	D	D
712130	Zoos & botanical gardens .....	3	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	116	140 517	133 298	54 544	9 563	3 284	14.2	2.8
7139	Other amusement & recreation services .....	116	140 517	133 298	54 544	9 563	3 284	14.2	2.8
71391	Golf courses & country clubs .....	46	118 586	113 315	45 208	7 739	2 395	10.0	2.3
713910	Golf courses & country clubs .....	46	118 586	113 315	45 208	7 739	2 395	10.0	2.3
71394	Fitness & recreational sports centers .....	61	18 462	16 965	8 219	1 623	792	38.3	5.9
713940	Fitness & recreational sports centers .....	61	18 462	16 965	8 219	1 623	792	38.3	5.9
71399	All other amusement & recreation industries .....	9	3 469	3 018	1 117	201	97	29.2	2.4
713990	All other amusement & recreation industries .....	9	3 469	3 018	1 117	201	97	29.2	2.4
<b>READING, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>39</b>	<b>13 405</b>	<b>12 552</b>	<b>4 835</b>	<b>790</b>	<b>327</b>	<b>48.2</b>	<b>13.2</b>
711	Performing arts, spectator sports, & related industries .....	4	1 750	1 492	570	174	150	12.0	–
712	Museums, historical sites, & similar institutions .....	5	1 447	1 197	292	75	19	98.4	1.6
7121	Museums, historical sites, & similar institutions .....	5	1 447	1 197	292	75	19	98.4	1.6
713	Amusement, gambling, & recreation industries .....	30	10 208	9 863	3 973	541	158	47.3	17.1
7139	Other amusement & recreation services .....	30	10 208	9 863	3 973	541	158	47.3	17.1
71391	Golf courses & country clubs .....	2	D	D	D	D	b	D	D
713910	Golf courses & country clubs .....	2	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	20	2 431	2 386	987	53	10	80.3	17.2
713940	Fitness & recreational sports centers .....	20	2 431	2 386	987	53	10	80.3	17.2
71399	All other amusement & recreation industries .....	8	D	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SCRANTON-WILKES-BARRE-HAZLETON, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>37</b>	<b>32 079</b>	<b>30 414</b>	<b>10 708</b>	<b>1 786</b>	<b>756</b>	<b>8.8</b>	<b>8.6</b>
711	Performing arts, spectator sports, & related industries .....	9	11 990	10 951	2 869	503	126	—	.3
7111	Performing arts companies .....	4	D	D	D	D	b	D	D
71113	Musical groups & artists .....	1	D	D	D	D	b	D	D
711130	Musical groups & artists .....	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	21	19 235	18 640	7 519	1 215	594	10.5	13.9
7139	Other amusement & recreation services .....	21	19 235	18 640	7 519	1 215	594	10.5	13.9
71391	Golf courses & country clubs .....	9	14 457	14 002	5 361	750	315	8.2	18.0
713910	Golf courses & country clubs .....	9	14 457	14 002	5 361	750	315	8.2	18.0
71394	Fitness & recreational sports centers .....	11	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	11	D	D	D	D	e	D	D
<b>SHARON, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>5 627</b>	<b>5 302</b>	<b>2 125</b>	<b>393</b>	<b>152</b>	<b>58.8</b>	<b>5.8</b>
713	Amusement, gambling, & recreation industries .....	6	D	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	D	c	D	D
<b>STATE COLLEGE, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>6 309</b>	<b>5 829</b>	<b>2 250</b>	<b>370</b>	<b>183</b>	<b>21.1</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	4 255	4 198	1 796	305	164	13.5	—
7139	Other amusement & recreation services .....	5	4 255	4 198	1 796	305	164	13.5	—
<b>WILLIAMSPORT, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>4 900</b>	<b>4 985</b>	<b>2 316</b>	<b>446</b>	<b>197</b>	<b>20.5</b>	<b>10.2</b>
713	Amusement, gambling, & recreation industries .....	9	3 841	3 963	2 161	421	189	15.6	2.0
7139	Other amusement & recreation services .....	9	3 841	3 963	2 161	421	189	15.6	2.0
71394	Fitness & recreational sports centers .....	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	D	c	D	D
<b>YORK, PA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>21</b>	<b>13 345</b>	<b>13 184</b>	<b>4 497</b>	<b>1 039</b>	<b>328</b>	<b>7.1</b>	<b>5.3</b>
711	Performing arts, spectator sports, & related industries .....	7	6 431	6 585	1 309	265	94	—	.5
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	6 107	5 832	2 741	625	205	12.2	10.4
7139	Other amusement & recreation services .....	8	6 107	5 832	2 741	625	205	12.2	10.4
71394	Fitness & recreational sports centers .....	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	D	c	D	D
<b>AREA OUTSIDE PENNSYLVANIA METROPOLITAN AREAS</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>176</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>g</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	27	D	D	D	D	c	D	D
7111	Performing arts companies .....	12	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	7	D	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	7	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	15	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	14	6 520	6 271	616	48	42	17.6	38.0
711320	Promoters of performing arts, sports, & similar events w/o facil .....	14	6 520	6 271	616	48	42	17.6	38.0
712	Museums, historical sites, & similar institutions .....	35	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	35	D	D	D	D	b	D	D
71212	Historical sites .....	13	1 509	1 200	444	62	30	46.8	3.0
712120	Historical sites .....	13	1 509	1 200	444	62	30	46.8	3.0
713	Amusement, gambling, & recreation industries .....	114	56 263	53 342	21 127	3 435	1 662	46.0	6.4
7139	Other amusement & recreation services .....	114	56 263	53 342	21 127	3 435	1 662	46.0	6.4
71391	Golf courses & country clubs .....	46	40 295	38 825	15 114	2 246	893	43.1	5.4
713910	Golf courses & country clubs .....	46	40 295	38 825	15 114	2 246	893	43.1	5.4
71394	Fitness & recreational sports centers .....	49	14 135	12 835	5 465	1 079	719	53.7	4.4
713940	Fitness & recreational sports centers .....	49	14 135	12 835	5 465	1 079	719	53.7	4.4
71399	All other amusement & recreation industries .....	19	1 833	1 682	548	110	50	50.4	43.0
713990	All other amusement & recreation industries .....	19	1 833	1 682	548	110	50	50.4	43.0

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ADAMS COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>28</b>	<b>12 247</b>	<b>2 938</b>	<b>397</b>	<b>247</b>	<b>31.1</b>	<b>2.0</b>
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	20	9 268	2 563	353	163	35.8	2.4
7139	Other amusement & recreation services .....	19	D	D	D	c	D	D
71391	Golf courses & country clubs .....	5	5 585	1 579	201	77	22.3	—
713910	Golf courses & country clubs .....	5	5 585	1 579	201	77	22.3	—
71399	All other amusement & recreation industries .....	8	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	b	D	D
<b>ALLEGHENY COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>325</b>	<b>374 496</b>	<b>168 595</b>	<b>32 473</b>	<b>5 321</b>	<b>9.3</b>	<b>5.7</b>
711	Performing arts, spectator sports, & related industries .....	71	213 296	121 711	23 192	1 982	3.0	3.1
7111	Performing arts companies .....	16	D	D	D	b	D	D
71113	Musical groups & artists .....	10	D	D	D	b	D	D
711130	Musical groups & artists .....	10	D	D	D	b	D	D
7111309	Other music groups & artists .....	10	D	D	D	b	D	D
7112	Spectator sports .....	8	176 417	109 802	19 892	931	.5	—
71121	Spectator sports .....	8	176 417	109 802	19 892	931	.5	—
711211	Sports teams & clubs .....	4	D	D	D	f	D	D
7112119	Other professional sports clubs .....	2	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events .....	15	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	11	17 626	2 146	473	408	1.8	34.5
711320	Promoters of performing arts, sports, & similar events w/o facil .....	11	17 626	2 146	473	408	1.8	34.5
7115	Independent artists, writers, & performers .....	23	4 756	1 292	295	70	57.8	2.8
71151	Independent artists, writers, & performers .....	23	4 756	1 292	295	70	57.8	2.8
711510	Independent artists, writers, & performers .....	23	4 756	1 292	295	70	57.8	2.8
713	Amusement, gambling, & recreation industries .....	254	161 200	46 884	9 281	3 339	17.7	9.3
7131	Amusement parks & arcades .....	17	25 828	9 556	1 111	237	1.6	.5
71311	Amusement & theme parks .....	3	D	D	D	c	D	D
713110	Amusement & theme parks .....	3	D	D	D	c	D	D
71312	Amusement arcades .....	14	D	D	D	c	D	D
713120	Amusement arcades .....	14	D	D	D	c	D	D
7139	Other amusement & recreation services .....	234	135 048	37 253	8 156	3 096	20.6	11.0
71391	Golf courses & country clubs .....	27	24 929	8 319	1 364	521	13.5	1.6
713910	Golf courses & country clubs .....	27	24 929	8 319	1 364	521	13.5	1.6
71393	Marinas .....	6	3 121	505	110	22	34.4	—
713930	Marinas .....	6	3 121	505	110	22	34.4	—
71394	Fitness & recreational sports centers .....	86	52 528	14 162	3 266	1 447	21.2	10.5
713940	Fitness & recreational sports centers .....	86	52 528	14 162	3 266	1 447	21.2	10.5
7139404	Ice skating rinks .....	5	D	D	D	c	D	D
71395	Bowling centers .....	39	13 567	4 518	1 373	586	22.7	16.4
713950	Bowling centers .....	39	13 567	4 518	1 373	586	22.7	16.4
71399	All other amusement & recreation industries .....	76	40 903	9 749	2 043	520	22.3	16.4
713990	All other amusement & recreation industries .....	76	40 903	9 749	2 043	520	22.3	16.4
7139904	Miniature golf courses .....	6	2 429	654	85	37	32.2	—
7139905	Coin-operated amusement devices (except slot machine operation) .....	37	27 369	7 074	1 576	314	20.4	20.2
<b>ARMSTRONG COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>3 029</b>	<b>1 111</b>	<b>264</b>	<b>100</b>	<b>49.1</b>	<b>18.1</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
<b>BEAVER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>40</b>	<b>11 741</b>	<b>3 482</b>	<b>485</b>	<b>337</b>	<b>44.7</b>	<b>2.0</b>
713	Amusement, gambling, & recreation industries .....	36	D	D	D	e	D	D
7139	Other amusement & recreation services .....	33	D	D	D	e	D	D
71391	Golf courses & country clubs .....	11	7 520	2 647	325	224	28.7	1.3
713910	Golf courses & country clubs .....	11	7 520	2 647	325	224	28.7	1.3
<b>BEDFORD COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>2 237</b>	<b>619</b>	<b>73</b>	<b>35</b>	<b>100.0</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BERKS COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>110</b>	<b>171 879</b>	<b>24 323</b>	<b>5 038</b>	<b>1 906</b>	<b>8.5</b>	<b>1.7</b>
711	Performing arts, spectator sports, & related industries .....	13	D	D	D	c	D	D
7112	Spectator sports .....	5	D	D	D	b	D	D
71121	Spectator sports .....	5	D	D	D	b	D	D
711219	Other spectator sports .....	2	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	95	133 808	17 384	3 797	1 775	7.9	1.6
7132	Gambling industries .....	11	D	D	D	c	D	D
71329	Other gambling industries .....	11	D	D	D	c	D	D
713290	Other gambling industries .....	11	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	80	D	D	D	g	D	D
71391	Golf courses & country clubs .....	17	15 280	5 331	934	330	9.3	2.6
713910	Golf courses & country clubs .....	17	15 280	5 331	934	330	9.3	2.6
71394	Fitness & recreational sports centers .....	37	14 845	5 470	1 267	567	23.5	3.4
713940	Fitness & recreational sports centers .....	37	14 845	5 470	1 267	567	23.5	3.4
71395	Bowling centers .....	5	4 458	1 731	394	168	9.2	—
713950	Bowling centers .....	5	4 458	1 731	394	168	9.2	—
71399	All other amusement & recreation industries .....	19	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	c	D	D
<b>BLAIR COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>33</b>	<b>14 409</b>	<b>3 426</b>	<b>558</b>	<b>380</b>	<b>41.8</b>	<b>5.2</b>
713	Amusement, gambling, & recreation industries .....	31	D	D	D	e	D	D
7131	Amusement parks & arcades .....	4	6 714	1 194	102	115	18.1	—
7139	Other amusement & recreation services .....	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	11	2 596	846	186	145	91.6	8.4
713940	Fitness & recreational sports centers .....	11	2 596	846	186	145	91.6	8.4
<b>BRADFORD COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>1 837</b>	<b>281</b>	<b>65</b>	<b>35</b>	<b>99.3</b>	<b>.7</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BUCKS COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>185</b>	<b>206 010</b>	<b>51 507</b>	<b>10 902</b>	<b>3 586</b>	<b>12.2</b>	<b>3.9</b>
711	Performing arts, spectator sports, & related industries .....	46	105 671	24 678	5 814	1 261	2.4	2.1
7111	Performing arts companies .....	10	D	D	D	b	D	D
7112	Spectator sports .....	7	D	D	D	g	D	D
71121	Spectator sports .....	7	D	D	D	g	D	D
711212	Racetracks .....	1	D	D	D	g	D	D
7112123	Horse racetrack operation .....	1	D	D	D	g	D	D
7115	Independent artists, writers, & performers .....	22	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	22	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	22	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	139	100 339	26 829	5 088	2 325	22.5	5.8
7131	Amusement parks & arcades .....	8	D	D	D	f	D	D
71311	Amusement & theme parks .....	2	D	D	D	f	D	D
713110	Amusement & theme parks .....	2	D	D	D	f	D	D
7139	Other amusement & recreation services .....	128	D	D	D	g	D	D
71391	Golf courses & country clubs .....	14	19 364	7 291	1 334	397	1.5	4.7
713910	Golf courses & country clubs .....	14	19 364	7 291	1 334	397	1.5	4.7
71394	Fitness & recreational sports centers .....	67	36 349	9 700	2 056	1 004	42.7	1.6
713940	Fitness & recreational sports centers .....	67	36 349	9 700	2 056	1 004	42.7	1.6
71395	Bowling centers .....	12	6 918	1 884	492	163	26.3	21.5
713950	Bowling centers .....	12	6 918	1 884	492	163	26.3	21.5
71399	All other amusement & recreation industries .....	34	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	34	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	b	D	D
<b>BUTLER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>40</b>	<b>14 138</b>	<b>3 869</b>	<b>642</b>	<b>266</b>	<b>34.1</b>	<b>15.3</b>
711	Performing arts, spectator sports, & related industries .....	4	2 076	376	46	14	13.4	24.8
713	Amusement, gambling, & recreation industries .....	36	12 062	3 493	596	252	37.6	13.7
7139	Other amusement & recreation services .....	34	D	D	D	c	D	D
71391	Golf courses & country clubs .....	15	6 888	2 092	249	64	21.6	14.8
713910	Golf courses & country clubs .....	15	6 888	2 092	249	64	21.6	14.8
71394	Fitness & recreational sports centers .....	7	1 948	580	151	91	99.4	.6
713940	Fitness & recreational sports centers .....	7	1 948	580	151	91	99.4	.6

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CAMBRIA COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>32</b>	<b>7 277</b>	<b>2 029</b>	<b>416</b>	<b>162</b>	<b>32.2</b>	<b>8.5</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	30	D	D	D	c	D	D
7139	Other amusement & recreation services .....	27	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	8	2 437	644	160	50	19.9	—
713990	All other amusement & recreation industries .....	8	2 437	644	160	50	19.9	—
<b>CAMERON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>CARBON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>17 529</b>	<b>5 087</b>	<b>1 990</b>	<b>792</b>	<b>39.4</b>	<b>2.2</b>
713	Amusement, gambling, & recreation industries .....	14	16 954	5 026	1 987	789	38.7	1.0
7139	Other amusement & recreation services .....	14	16 954	5 026	1 987	789	38.7	1.0
71394	Fitness & recreational sports centers .....	4	1 582	951	94	88	24.7	—
713940	Fitness & recreational sports centers .....	4	1 582	951	94	88	24.7	—
71399	All other amusement & recreation industries .....	5	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	b	D	D
<b>CENTRE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>39</b>	<b>14 006</b>	<b>3 878</b>	<b>850</b>	<b>487</b>	<b>24.0</b>	<b>6.2</b>
711	Performing arts, spectator sports, & related industries .....	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	28	10 037	2 612	630	445	30.8	8.7
7139	Other amusement & recreation services .....	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	12	2 823	899	188	183	52.5	6.2
713940	Fitness & recreational sports centers .....	12	2 823	899	188	183	52.5	6.2
71399	All other amusement & recreation industries .....	9	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	c	D	D
<b>CHESTER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>96</b>	<b>52 937</b>	<b>14 438</b>	<b>2 741</b>	<b>999</b>	<b>33.4</b>	<b>10.4</b>
711	Performing arts, spectator sports, & related industries .....	32	11 226	2 939	796	199	24.5	31.8
7111	Performing arts companies .....	7	3 324	905	226	64	10.0	18.3
71113	Musical groups & artists .....	2	D	D	D	a	D	D
711130	Musical groups & artists .....	2	D	D	D	a	D	D
7111309	Other music groups & artists .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	64	41 711	11 499	1 945	800	35.8	4.6
7139	Other amusement & recreation services .....	59	39 282	11 009	1 832	749	35.3	4.1
71391	Golf courses & country clubs .....	11	18 398	5 377	849	279	15.2	—
713910	Golf courses & country clubs .....	11	18 398	5 377	849	279	15.2	—
71394	Fitness & recreational sports centers .....	29	13 205	4 128	747	340	33.3	7.7
713940	Fitness & recreational sports centers .....	29	13 205	4 128	747	340	33.3	7.7
71399	All other amusement & recreation industries .....	17	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	17	D	D	D	c	D	D
<b>CLARION COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>1 544</b>	<b>394</b>	<b>43</b>	<b>20</b>	<b>86.5</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	7	1 544	394	43	20	86.5	—
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>CLEARFIELD COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>5 474</b>	<b>1 462</b>	<b>321</b>	<b>67</b>	<b>55.9</b>	<b>1.3</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	2	D	D	D	b	D	D
<b>CLINTON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>1 040</b>	<b>72</b>	<b>15</b>	<b>11</b>	<b>75.2</b>	<b>1.9</b>
<b>COLUMBIA COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>24</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	20	D	D	D	c	D	D
7139	Other amusement & recreation services .....	17	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	8	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	a	D	D

See footnotes at end of table.

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[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CRAWFORD COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>28</b>	<b>8 058</b>	<b>2 079</b>	<b>305</b>	<b>179</b>	<b>43.9</b>	<b>5.9</b>
713	Amusement, gambling, & recreation industries .....	28	8 058	2 079	305	179	43.9	5.9
7139	Other amusement & recreation services .....	27	D	D	D	c	D	D
<b>CUMBERLAND COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>54</b>	<b>30 233</b>	<b>9 172</b>	<b>1 879</b>	<b>801</b>	<b>30.7</b>	<b>3.0</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	c	D	D
7111	Performing arts companies .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	43	25 307	7 539	1 549	651	34.6	3.4
7131	Amusement parks & arcades .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	38	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	20	6 669	1 958	504	330	15.2	11.4
713940	Fitness & recreational sports centers .....	20	6 669	1 958	504	330	15.2	11.4
71395	Bowling centers .....	3	D	D	D	b	D	D
713950	Bowling centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	11	7 861	2 910	517	100	30.5	1.4
713990	All other amusement & recreation industries .....	11	7 861	2 910	517	100	30.5	1.4
<b>DAUPHIN COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>74</b>	<b>147 949</b>	<b>37 732</b>	<b>7 856</b>	<b>1 801</b>	<b>4.7</b>	<b>7.5</b>
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	e	D	D
7112	Spectator sports .....	4	D	D	D	e	D	D
71121	Spectator sports .....	4	D	D	D	e	D	D
711212	Racetracks .....	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	64	108 906	30 000	5 954	1 380	5.6	10.1
7131	Amusement parks & arcades .....	4	D	D	D	f	D	D
71311	Amusement & theme parks .....	1	D	D	D	f	D	D
713110	Amusement & theme parks .....	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks) .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	57	D	D	D	f	D	D
71391	Golf courses & country clubs .....	9	12 864	3 674	813	177	6.5	11.6
713910	Golf courses & country clubs .....	9	12 864	3 674	813	177	6.5	11.6
71394	Fitness & recreational sports centers .....	21	9 095	2 961	721	344	18.6	1.9
713940	Fitness & recreational sports centers .....	21	9 095	2 961	721	344	18.6	1.9
71399	All other amusement & recreation industries .....	22	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	22	D	D	D	b	D	D
<b>DELAWARE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>119</b>	<b>64 940</b>	<b>18 630</b>	<b>4 121</b>	<b>1 363</b>	<b>29.9</b>	<b>23.1</b>
711	Performing arts, spectator sports, & related industries .....	31	15 417	2 794	758	147	43.5	14.3
7111	Performing arts companies .....	5	2 728	868	380	99	11.0	—
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	13	7 186	964	171	19	79.4	1.5
71151	Independent artists, writers, & performers .....	13	7 186	964	171	19	79.4	1.5
711510	Independent artists, writers, & performers .....	13	7 186	964	171	19	79.4	1.5
713	Amusement, gambling, & recreation industries .....	87	D	D	D	g	D	D
7139	Other amusement & recreation services .....	80	D	D	D	g	D	D
71391	Golf courses & country clubs .....	7	D	D	D	c	D	D
713910	Golf courses & country clubs .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	45	25 170	7 508	1 559	661	28.7	32.8
713940	Fitness & recreational sports centers .....	45	25 170	7 508	1 559	661	28.7	32.8
71395	Bowling centers .....	6	D	D	D	c	D	D
713950	Bowling centers .....	6	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	19	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	3 042	386	88	22	62.5	—
<b>ELK COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>2 548</b>	<b>572</b>	<b>88</b>	<b>35</b>	<b>12.8</b>	<b>39.8</b>
713	Amusement, gambling, & recreation industries .....	7	2 548	572	88	35	12.8	39.8
7139	Other amusement & recreation services .....	7	2 548	572	88	35	12.8	39.8

See footnotes at end of table.



**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ERIE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>77</b>	<b>38 395</b>	<b>11 688</b>	<b>2 271</b>	<b>776</b>	<b>38.3</b>	<b>2.5</b>
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	c	D	D
7112	Spectator sports .....	5	6 436	1 648	307	49	4.2	—
71121	Spectator sports .....	5	6 436	1 648	307	49	4.2	—
7115	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	66	25 766	7 344	1 311	655	37.8	3.7
7131	Amusement parks & arcades .....	8	7 247	2 140	285	105	14.6	—
7139	Other amusement & recreation services .....	58	18 519	5 204	1 026	550	46.8	5.2
71391	Golf courses & country clubs .....	14	5 184	1 490	108	29	73.2	5.4
713910	Golf courses & country clubs .....	14	5 184	1 490	108	29	73.2	5.4
71394	Fitness & recreational sports centers .....	18	6 033	1 970	498	338	21.6	1.2
713940	Fitness & recreational sports centers .....	18	6 033	1 970	498	338	21.6	1.2
71395	Bowling centers .....	11	3 281	679	210	113	65.3	5.3
713950	Bowling centers .....	11	3 281	679	210	113	65.3	5.3
71399	All other amusement & recreation industries .....	12	3 433	979	203	67	37.8	7.7
713990	All other amusement & recreation industries .....	12	3 433	979	203	67	37.8	7.7
<b>FAYETTE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>36</b>	<b>8 323</b>	<b>2 049</b>	<b>252</b>	<b>151</b>	<b>49.8</b>	<b>14.7</b>
713	Amusement, gambling, & recreation industries .....	33	D	D	D	c	D	D
7139	Other amusement & recreation services .....	29	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	1 507	307	38	35	57.2	40.4
713940	Fitness & recreational sports centers .....	6	1 507	307	38	35	57.2	40.4
71399	All other amusement & recreation industries .....	13	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	b	D	D
<b>FOREST COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>FRANKLIN COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>39</b>	<b>23 085</b>	<b>6 273</b>	<b>1 918</b>	<b>482</b>	<b>9.6</b>	<b>1.4</b>
711	Performing arts, spectator sports, & related industries .....	8	2 194	648	103	123	—	3.8
713	Amusement, gambling, & recreation industries .....	31	20 891	5 625	1 815	359	10.6	1.2
7139	Other amusement & recreation services .....	28	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	11	1 614	580	158	83	37.7	15.1
713940	Fitness & recreational sports centers .....	11	1 614	580	158	83	37.7	15.1
<b>FULTON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>449</b>	<b>221</b>	<b>51</b>	<b>8</b>	<b>D</b>	<b>—</b>
<b>GREENE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>644</b>	<b>133</b>	<b>19</b>	<b>12</b>	<b>92.9</b>	<b>—</b>
<b>HUNTINGDON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>3 294</b>	<b>1 110</b>	<b>330</b>	<b>66</b>	<b>28.3</b>	<b>1.9</b>
713	Amusement, gambling, & recreation industries .....	5	1 986	494	111	24	31.5	—
7139	Other amusement & recreation services .....	5	1 986	494	111	24	31.5	—
<b>INDIANA COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>19</b>	<b>6 065</b>	<b>1 491</b>	<b>221</b>	<b>182</b>	<b>39.1</b>	<b>.1</b>
713	Amusement, gambling, & recreation industries .....	14	5 019	1 387	217	134	28.4	—
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
<b>JEFFERSON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>11</b>	<b>1 660</b>	<b>331</b>	<b>23</b>	<b>9</b>	<b>62.8</b>	<b>—</b>
<b>JUNIATA COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 126</b>	<b>212</b>	<b>25</b>	<b>9</b>	<b>83.7</b>	<b>6.4</b>

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LACKAWANNA COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>58</b>	<b>17 663</b>	<b>4 285</b>	<b>801</b>	<b>350</b>	<b>41.0</b>	<b>5.1</b>
711	Performing arts, spectator sports, & related industries .....	7	2 697	722	46	21	7.6	10.3
713	Amusement, gambling, & recreation industries .....	51	14 966	3 563	755	329	47.0	4.1
7139	Other amusement & recreation services .....	46	12 771	2 984	642	254	49.6	4.9
71394	Fitness & recreational sports centers .....	15	3 462	853	225	102	41.1	5.8
713940	Fitness & recreational sports centers .....	15	3 462	853	225	102	41.1	5.8
71395	Bowling centers .....	8	3 709	1 067	281	110	29.1	—
713950	Bowling centers .....	8	3 709	1 067	281	110	29.1	—
71399	All other amusement & recreation industries .....	15	3 902	630	120	37	64.0	1.5
713990	All other amusement & recreation industries .....	15	3 902	630	120	37	64.0	1.5
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	D	D	D	b	D	D
<b>LANCASTER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>110</b>	<b>72 397</b>	<b>23 763</b>	<b>4 625</b>	<b>1 565</b>	<b>20.7</b>	<b>4.3</b>
711	Performing arts, spectator sports, & related industries .....	26	34 228	11 912	2 186	429	12.1	—
7111	Performing arts companies .....	10	23 499	8 661	1 804	295	7.0	—
71111	Theater companies & dinner theaters .....	5	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	5	D	D	D	e	D	D
7111102	Theater companies .....	4	D	D	D	c	D	D
71113	Musical groups & artists .....	3	D	D	D	b	D	D
711130	Musical groups & artists .....	3	D	D	D	b	D	D
7111309	Other music groups & artists .....	3	D	D	D	b	D	D
7112	Spectator sports .....	4	D	D	D	b	D	D
71121	Spectator sports .....	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	5	5 178	2 432	218	63	5.8	—
713	Amusement, gambling, & recreation industries .....	80	37 541	11 687	2 410	1 118	28.7	8.3
7131	Amusement parks & arcades .....	5	5 265	1 406	198	85	9.3	—
7139	Other amusement & recreation services .....	75	32 276	10 281	2 212	1 033	31.8	9.6
71391	Golf courses & country clubs .....	10	5 984	2 104	461	70	8.7	.2
713910	Golf courses & country clubs .....	10	5 984	2 104	461	70	8.7	.2
71394	Fitness & recreational sports centers .....	37	11 815	3 787	891	575	46.8	26.0
713940	Fitness & recreational sports centers .....	37	11 815	3 787	891	575	46.8	26.0
71395	Bowling centers .....	8	5 730	2 052	424	184	31.9	—
713950	Bowling centers .....	8	5 730	2 052	424	184	31.9	—
71399	All other amusement & recreation industries .....	19	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	c	D	D
<b>LAWRENCE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>30</b>	<b>15 672</b>	<b>2 648</b>	<b>444</b>	<b>259</b>	<b>56.5</b>	<b>5.7</b>
713	Amusement, gambling, & recreation industries .....	25	14 742	2 561	430	244	54.8	5.9
7139	Other amusement & recreation services .....	24	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	9	8 859	1 134	253	74	52.3	4.2
713990	All other amusement & recreation industries .....	9	8 859	1 134	253	74	52.3	4.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	D	D	D	a	D	D
<b>LEBANON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>27</b>	<b>10 231</b>	<b>2 439</b>	<b>393</b>	<b>166</b>	<b>44.5</b>	<b>2.8</b>
713	Amusement, gambling, & recreation industries .....	21	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	6	2 965	656	134	26	19.6	—
713990	All other amusement & recreation industries .....	6	2 965	656	134	26	19.6	—

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LEHIGH COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>82</b>	<b>82 359</b>	<b>18 502</b>	<b>3 188</b>	<b>1 180</b>	<b>12.5</b>	<b>5.0</b>
711	Performing arts, spectator sports, & related industries .....	11	1 726	429	73	26	13.1	58.2
713	Amusement, gambling, & recreation industries .....	71	80 633	18 073	3 115	1 154	12.4	3.8
7131	Amusement parks & arcades .....	6	D	D	D	c	D	D
71311	Amusement & theme parks .....	1	D	D	D	c	D	D
713110	Amusement & theme parks .....	1	D	D	D	c	D	D
7131102	Amusement parks (except waterparks) .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	62	D	D	D	f	D	D
71391	Golf courses & country clubs .....	12	10 205	2 473	348	112	55.0	6.3
713910	Golf courses & country clubs .....	12	10 205	2 473	348	112	55.0	6.3
71394	Fitness & recreational sports centers .....	19	8 389	2 980	766	325	19.0	3.8
713940	Fitness & recreational sports centers .....	19	8 389	2 980	766	325	19.0	3.8
71395	Bowling centers .....	10	D	D	D	c	D	D
713950	Bowling centers .....	10	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	20	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	20	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	D	D	D	b	D	D
<b>LUZERNE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>60</b>	<b>55 183</b>	<b>11 346</b>	<b>2 293</b>	<b>899</b>	<b>11.1</b>	<b>.7</b>
711	Performing arts, spectator sports, & related industries .....	10	19 779	3 688	669	230	4.8	—
7111	Performing arts companies .....	5	D	D	D	b	D	D
7112	Spectator sports .....	3	D	D	D	c	D	D
71121	Spectator sports .....	3	D	D	D	c	D	D
711212	Racetracks .....	2	D	D	D	c	D	D
711219	Other spectator sports .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	50	35 404	7 658	1 624	669	14.5	1.1
7132	Gambling industries .....	1	D	D	D	c	D	D
71329	Other gambling industries .....	1	D	D	D	c	D	D
713290	Other gambling industries .....	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	46	D	D	D	e	D	D
71391	Golf courses & country clubs .....	12	9 091	3 245	457	276	29.5	1.9
713910	Golf courses & country clubs .....	12	9 091	3 245	457	276	29.5	1.9
71394	Fitness & recreational sports centers .....	13	3 639	920	202	107	38.4	.7
713940	Fitness & recreational sports centers .....	13	3 639	920	202	107	38.4	.7
71395	Bowling centers .....	8	D	D	D	b	D	D
713950	Bowling centers .....	8	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	13	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	b	D	D
<b>LYCOMING COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>18</b>	<b>6 838</b>	<b>1 276</b>	<b>299</b>	<b>145</b>	<b>34.1</b>	<b>6.2</b>
713	Amusement, gambling, & recreation industries .....	17	D	D	D	c	D	D
7131	Amusement parks & arcades .....	5	3 264	426	114	57	19.3	—
71312	Amusement arcades .....	5	3 264	426	114	57	19.3	—
713120	Amusement arcades .....	5	3 264	426	114	57	19.3	—
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>MC KEAN COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 644</b>	<b>353</b>	<b>77</b>	<b>16</b>	<b>98.5</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	5	1 644	353	77	16	98.5	—
7139	Other amusement & recreation services .....	5	1 644	353	77	16	98.5	—
<b>MERCER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>36</b>	<b>8 354</b>	<b>2 053</b>	<b>367</b>	<b>188</b>	<b>48.6</b>	<b>17.9</b>
713	Amusement, gambling, & recreation industries .....	30	7 834	1 931	345	180	51.2	14.5
7139	Other amusement & recreation services .....	28	D	D	D	c	D	D
<b>MIFFLIN COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>1 334</b>	<b>361</b>	<b>86</b>	<b>16</b>	<b>18.2</b>	<b>—</b>

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MONROE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>48</b>	<b>57 613</b>	<b>15 140</b>	<b>5 378</b>	<b>2 494</b>	<b>8.8</b>	<b>1.3</b>
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	g	D	D
7139	Other amusement & recreation services	37	D	D	D	g	D	D
71391	Golf courses & country clubs	10	6 340	2 094	315	63	32.1	4.5
713910	Golf courses & country clubs	10	6 340	2 094	315	63	32.1	4.5
71392	Skiing facilities	4	30 233	9 685	4 394	2 246	—	—
713920	Skiing facilities	4	30 233	9 685	4 394	2 246	—	—
71394	Fitness & recreational sports centers	8	2 316	710	175	71	9.8	5.3
713940	Fitness & recreational sports centers	8	2 316	710	175	71	9.8	5.3
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
<b>MONTGOMERY COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>226</b>	<b>136 952</b>	<b>44 666</b>	<b>9 259</b>	<b>2 954</b>	<b>26.9</b>	<b>4.6</b>
711	Performing arts, spectator sports, & related industries	68	33 234	9 892	2 050	298	16.8	3.4
7111	Performing arts companies	19	D	D	D	c	D	D
71113	Musical groups & artists	11	6 197	1 346	189	30	9.1	.4
711130	Musical groups & artists	11	6 197	1 346	189	30	9.1	.4
7111309	Other music groups & artists	11	6 197	1 346	189	30	9.1	.4
71119	Other performing arts companies	2	D	D	D	b	D	D
711190	Other performing arts companies	2	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	2	D	D	D	b	D	D
7112	Spectator sports	9	D	D	D	a	D	D
71121	Spectator sports	9	D	D	D	a	D	D
711219	Other spectator sports	9	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	26	D	D	D	b	D	D
71151	Independent artists, writers, & performers	26	D	D	D	b	D	D
711510	Independent artists, writers, & performers	26	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	158	103 718	34 774	7 209	2 656	30.2	5.0
7131	Amusement parks & arcades	9	3 055	886	205	109	42.9	16.6
71312	Amusement arcades	9	3 055	886	205	109	42.9	16.6
713120	Amusement arcades	9	3 055	886	205	109	42.9	16.6
7139	Other amusement & recreation services	149	100 663	33 888	7 004	2 547	29.8	4.6
71391	Golf courses & country clubs	34	43 171	14 948	2 630	1 039	26.0	1.5
713910	Golf courses & country clubs	34	43 171	14 948	2 630	1 039	26.0	1.5
71394	Fitness & recreational sports centers	77	39 682	13 473	3 148	1 226	34.8	5.6
713940	Fitness & recreational sports centers	77	39 682	13 473	3 148	1 226	34.8	5.6
7139405	Roller skating rinks	4	1 673	372	111	81	70.0	—
71395	Bowling centers	7	6 554	1 736	412	129	4.9	3.3
713950	Bowling centers	7	6 554	1 736	412	129	4.9	3.3
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	3 538	909	207	40	72.8	12.0
<b>MONTOUR COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>4</b>	<b>1 326</b>	<b>206</b>	<b>38</b>	<b>18</b>	<b>87.0</b>	<b>13.0</b>
<b>NORTHAMPTON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>45</b>	<b>31 969</b>	<b>10 447</b>	<b>2 053</b>	<b>334</b>	<b>21.2</b>	<b>4.0</b>
711	Performing arts, spectator sports, & related industries	12	17 285	6 245	1 277	56	8.1	2.3
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
711219	Other spectator sports	4	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	33	14 684	4 202	776	278	36.6	6.0
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	6	5 518	1 546	189	80	24.8	—
713910	Golf courses & country clubs	6	5 518	1 546	189	80	24.8	—
71394	Fitness & recreational sports centers	9	2 976	785	202	105	30.4	25.7
713940	Fitness & recreational sports centers	9	2 976	785	202	105	30.4	25.7
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NORTHUMBERLAND COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>16</b>	<b>22 056</b>	<b>9 995</b>	<b>931</b>	<b>181</b>	<b>7.8</b>	<b>.8</b>
713	Amusement, gambling, & recreation industries .....	16	22 056	9 995	931	181	7.8	.8
7131	Amusement parks & arcades .....	1	D	D	D	b	D	D
71311	Amusement & theme parks .....	1	D	D	D	b	D	D
713110	Amusement & theme parks .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	15	D	D	D	b	D	D
<b>PERRY COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>547</b>	<b>118</b>	<b>12</b>	<b>14</b>	<b>75.7</b>	<b>24.3</b>
<b>PHILADELPHIA COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>160</b>	<b>413 729</b>	<b>224 102</b>	<b>53 124</b>	<b>4 595</b>	<b>8.2</b>	<b>3.5</b>
711	Performing arts, spectator sports, & related industries .....	57	353 092	208 564	49 604	3 124	6.7	2.1
7111	Performing arts companies .....	15	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	7	D	D	D	b	D	D
71113	Musical groups & artists .....	7	D	D	D	b	D	D
711130	Musical groups & artists .....	7	D	D	D	b	D	D
7111309	Other music groups & artists .....	7	D	D	D	b	D	D
7112	Spectator sports .....	6	D	D	D	f	D	D
71121	Spectator sports .....	6	D	D	D	f	D	D
711211	Sports teams & clubs .....	4	D	D	D	f	D	D
7112112	Baseball clubs .....	1	D	D	D	e	D	D
7112119	Other professional sports clubs .....	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	9	71 463	19 847	5 415	2 181	26.3	9.8
71131	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	6	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	6	D	D	D	g	D	D
7115	Independent artists, writers, & performers .....	22	4 611	1 694	354	61	68.2	4.9
71151	Independent artists, writers, & performers .....	22	4 611	1 694	354	61	68.2	4.9
711510	Independent artists, writers, & performers .....	22	4 611	1 694	354	61	68.2	4.9
713	Amusement, gambling, & recreation industries .....	103	60 637	15 538	3 520	1 471	16.8	11.7
7139	Other amusement & recreation services .....	93	57 286	14 658	3 356	1 382	17.3	10.4
71391	Golf courses & country clubs .....	10	D	D	D	e	D	D
713910	Golf courses & country clubs .....	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	53	35 588	9 142	2 154	842	17.1	13.2
713940	Fitness & recreational sports centers .....	53	35 588	9 142	2 154	842	17.1	13.2
7139405	Roller skating rinks .....	3	2 899	761	213	147	D	-
71395	Bowling centers .....	11	7 272	2 036	513	191	11.9	12.1
713950	Bowling centers .....	11	7 272	2 036	513	191	11.9	12.1
71399	All other amusement & recreation industries .....	19	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	b	D	D
<b>PIKE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>5 760</b>	<b>1 666</b>	<b>341</b>	<b>162</b>	<b>30.9</b>	<b>14.4</b>
713	Amusement, gambling, & recreation industries .....	12	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
<b>POTTER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>SCHUYLKILL COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>30</b>	<b>9 323</b>	<b>2 831</b>	<b>397</b>	<b>220</b>	<b>53.6</b>	<b>6.4</b>
713	Amusement, gambling, & recreation industries .....	27	8 297	2 697	381	211	51.4	7.2
7139	Other amusement & recreation services .....	23	7 773	2 591	356	196	54.0	7.7
<b>SNYDER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>16</b>	<b>2 950</b>	<b>615</b>	<b>122</b>	<b>60</b>	<b>56.6</b>	<b>26.8</b>
713	Amusement, gambling, & recreation industries .....	13	2 151	468	69	53	58.7	26.8
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>SOMERSET COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>27</b>	<b>7 905</b>	<b>2 402</b>	<b>404</b>	<b>166</b>	<b>67.7</b>	<b>3.4</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	24	D	D	D	c	D	D
7139	Other amusement & recreation services .....	23	D	D	D	c	D	D

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SULLIVAN COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SUSQUEHANNA COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	8	1 400	229	29	20	55.2	—
<b>TIOGA COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	8	3 166	787	121	51	58.5	6.7
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>UNION COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	4	891	191	50	29	53.0	—
<b>VENANGO COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	13	2 362	567	98	46	35.4	18.5
<b>WARREN COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	9	2 373	660	70	31	89.6	3.4
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>WASHINGTON COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	70	106 810	18 096	4 047	1 225	13.8	16.2
711	Performing arts, spectator sports, & related industries .....	25	87 741	12 127	3 239	838	8.8	18.3
7111	Performing arts companies .....	4	D	D	D	a	D	D
71119	Other performing arts companies .....	2	D	D	D	a	D	D
711190	Other performing arts companies .....	2	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	2	D	D	D	a	D	D
7112	Spectator sports .....	18	D	D	D	f	D	D
71121	Spectator sports .....	18	D	D	D	f	D	D
711212	Racetracks .....	6	D	D	D	f	D	D
7112123	Horse racetrack operation .....	4	D	D	D	f	D	D
711219	Other spectator sports .....	12	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	2	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	45	19 069	5 969	808	387	36.7	6.3
7139	Other amusement & recreation services .....	42	D	D	D	e	D	D
71391	Golf courses & country clubs .....	12	9 018	3 202	273	85	28.4	3.0
713910	Golf courses & country clubs .....	12	9 018	3 202	273	85	28.4	3.0
71394	Fitness & recreational sports centers .....	14	3 187	951	234	141	83.2	16.8
713940	Fitness & recreational sports centers .....	14	3 187	951	234	141	83.2	16.8
71399	All other amusement & recreation industries .....	8	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	b	D	D
<b>WAYNE COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	23	7 953	2 137	648	297	23.0	2.5
713	Amusement, gambling, & recreation industries .....	20	D	D	D	e	D	D
7139	Other amusement & recreation services .....	17	D	D	D	e	D	D
<b>WESTMORELAND COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	116	47 668	12 972	2 273	967	31.6	4.1
711	Performing arts, spectator sports, & related industries .....	12	3 219	939	97	41	41.9	1.3
713	Amusement, gambling, & recreation industries .....	104	44 449	12 033	2 176	926	30.8	4.3
7131	Amusement parks & arcades .....	6	8 522	1 414	332	105	7.1	—
7139	Other amusement & recreation services .....	95	35 710	10 587	1 836	808	36.7	4.7
71391	Golf courses & country clubs .....	30	20 294	6 086	826	339	27.2	2.0
713910	Golf courses & country clubs .....	30	20 294	6 086	826	339	27.2	2.0
71394	Fitness & recreational sports centers .....	22	5 094	1 600	330	216	15.4	10.3
713940	Fitness & recreational sports centers .....	22	5 094	1 600	330	216	15.4	10.3
71395	Bowling centers .....	13	3 427	937	267	116	39.5	21.9
713950	Bowling centers .....	13	3 427	937	267	116	39.5	21.9
71399	All other amusement & recreation industries .....	28	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	28	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	10	4 892	1 513	367	88	83.5	—

See footnotes at end of table.

**Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WYOMING COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>YORK COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	90	44 049	13 316	2 997	1 352	31.6	2.1
711	Performing arts, spectator sports, & related industries .....	15	5 311	1 073	171	115	19.2	.5
713	Amusement, gambling, & recreation industries .....	75	38 738	12 243	2 826	1 237	33.3	2.3
7139	Other amusement & recreation services .....	71	37 794	11 978	2 761	1 189	34.1	2.4
71391	Golf courses & country clubs .....	18	18 861	6 379	1 096	370	36.7	1.3
713910	Golf courses & country clubs .....	18	18 861	6 379	1 096	370	36.7	1.3
71394	Fitness & recreational sports centers .....	23	6 347	1 875	459	288	52.6	.9
713940	Fitness & recreational sports centers .....	23	6 347	1 875	459	288	52.6	.9
71395	Bowling centers .....	13	4 756	1 410	358	139	17.2	4.9
713950	Bowling centers .....	13	4 756	1 410	358	139	17.2	4.9
71399	All other amusement & recreation industries .....	13	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	b	D	D

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ABINGTON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	18	10 060	3 774	761	250	11.0	8.7
711	Performing arts, spectator sports, & related industries .....	9	4 065	1 216	287	57	20.2	2.3
713	Amusement, gambling, & recreation industries .....	9	5 995	2 558	474	193	4.8	13.0
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
<b>AKRON, PA</b>								
71	Arts, entertainment, & recreation .....	3	1 474	555	134	62	D	-
<b>ALIQUIPPA, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 263	164	27	10	66.2	7.0
<b>ALLENTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	25	10 456	3 071	699	225	30.5	6.3
713	Amusement, gambling, & recreation industries .....	22	10 183	2 943	679	223	31.3	5.5
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	9	2 892	866	231	109	45.1	.7
713940	Fitness & recreational sports centers .....	9	2 892	866	231	109	45.1	.7
71399	All other amusement & recreation industries .....	5	3 688	881	197	38	-	12.0
713990	All other amusement & recreation industries .....	5	3 688	881	197	38	-	12.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	b	D	D
<b>ALTOONA, PA</b>								
71	Arts, entertainment, & recreation .....	20	6 241	1 922	428	245	65.2	10.1
713	Amusement, gambling, & recreation industries .....	19	D	D	D	c	D	D
7139	Other amusement & recreation services .....	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	9	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	9	D	D	D	c	D	D
<b>AMBLER, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>AMBRIDGE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ANTRIM TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ARCHBALD, PA</b>								
71	Arts, entertainment, & recreation .....	3	576	134	41	8	D	—
<b>ARNOLD, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ASHLAND, PA *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ASHLAND, PA (SCHUYLKILL COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ASTON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 189	349	68	37	56.3	—
<b>AVOCA, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALDWIN, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 006	400	94	46	38.3	23.3
<b>BANGOR, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BARNESBORO, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BEAVER, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	b	D	D
<b>BEAVER FALLS, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>BELLEFONTE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BELLEVUE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BENSALEM TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	22	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	g	D	D
7112	Spectator sports .....	3	D	D	D	g	D	D
71121	Spectator sports .....	3	D	D	D	g	D	D
711212	Racetracks .....	1	D	D	D	g	D	D
7112123	Horse racetrack operation .....	1	D	D	D	g	D	D
713	Amusement, gambling, & recreation industries .....	16	8 345	2 030	344	135	25.7	3.2
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	7	3 218	379	61	10	41.2	3.5
713990	All other amusement & recreation industries .....	7	3 218	379	61	10	41.2	3.5
<b>BERWICK, PA</b>								
71	Arts, entertainment, & recreation .....	3	2 151	668	112	50	D	—
713	Amusement, gambling, & recreation industries .....	3	2 151	668	112	50	D	—
7139	Other amusement & recreation services .....	3	2 151	668	112	50	D	—

See footnotes at end of table.



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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BETHEL PARK, PA</b>								
71	Arts, entertainment, & recreation .....	8	6 257	1 131	274	155	14.5	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
<b>BETHLEHEM, PA *</b>								
71	Arts, entertainment, & recreation .....	8	2 819	770	177	84	13.2	28.2
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>BETHLEHEM, PA (LEHIGH COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>BETHLEHEM, PA (NORTHAMPTON COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
<b>BETHLEHEM TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	7	4 122	1 198	240	74	11.1	9.6
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>BIRDSBORO, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BLAKELY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BLOOMSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	11	2 785	681	84	48	30.2	52.7
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BRADFORD, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BRENTWOOD, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BRIDGEVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	5	2 612	690	170	26	41.1	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>BRISTOL, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BRISTOL TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	9	3 332	704	154	85	43.0	14.4
713	Amusement, gambling, & recreation industries .....	9	3 332	704	154	85	43.0	14.4
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BROOKHAVEN, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BROOKVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BUCKINGHAM TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	11	2 104	874	189	87	26.9	9.9
<b>BUTLER, PA</b>								
71	Arts, entertainment, & recreation .....	6	1 196	233	44	15	33.9	—
<b>BUTLER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	7	2 565	895	206	90	56.8	1.1
713	Amusement, gambling, & recreation industries .....	7	2 565	895	206	90	56.8	1.1
7139	Other amusement & recreation services .....	7	2 565	895	206	90	56.8	1.1
<b>CALN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>CAMP HILL, PA</b>								
71	Arts, entertainment, & recreation .....	6	2 559	1 167	292	52	20.9	—
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
<b>CANONSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>CARBONDALE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CARLISLE, PA</b>								
71	Arts, entertainment, & recreation .....	8	7 674	2 893	527	116	5.0	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>CARNEGIE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CASTLE SHANNON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CATASAUQUA, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CECIL TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	b	D	D
<b>CENTERVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CHALFONT, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CHAMBERSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	8	7 139	1 194	311	135	2.5	.2
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
<b>CHARLEROI, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CHELTENHAM TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	11	3 682	1 981	498	155	39.9	18.1
711	Performing arts, spectator sports, & related industries .....	6	1 640	943	309	20	40.8	2.2
713	Amusement, gambling, & recreation industries .....	5	2 042	1 038	189	135	39.2	30.9
7139	Other amusement & recreation services .....	5	2 042	1 038	189	135	39.2	30.9
<b>CHESTER HEIGHTS, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>CHESTNUTHILL TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	192	16	2	1	93.8	6.3
<b>CHURCHILL, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	1	D	D	D	c	D	D
<b>CLAIRTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CLARION, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CLARKS SUMMIT, PA</b>								
71	Arts, entertainment, & recreation .....	3	749	211	36	17	D	—
<b>CLEARFIELD, PA</b>								
71	Arts, entertainment, & recreation .....	4	716	144	24	10	89.9	10.1
<b>CLIFTON HEIGHTS, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>COAL TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>COLLEGEVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	3	923	326	70	73	100.0	—
<b>COLLINGDALE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>COLUMBIA, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>CONNELLSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CONSHOHOCKEN, PA</b>								
71	Arts, entertainment, & recreation .....	7	3 704	1 600	356	28	2.2	18.0
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
<b>COOPERSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	a	D	D
7139	Other amusement & recreation services .....	2	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>CORAOPOLIS, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
<b>CORRY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>COUDERSPORT, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>CRAFTON, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>CUMRU TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>CURWENSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>DALLAS, PA</b>								
71	Arts, entertainment, & recreation .....	4	430	99	8	6	94.4	5.6
<b>DALLASTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>DANVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 326	206	38	18	87.0	13.0
<b>DARBY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>DENVER, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>DERRY TOWNSHIP, PA (DAUPHIN COUNTY)</b>								
71	Arts, entertainment, & recreation .....	10	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	f	D	D
7131	Amusement parks & arcades .....	1	D	D	D	f	D	D
71311	Amusement & theme parks .....	1	D	D	D	f	D	D
713110	Amusement & theme parks .....	1	D	D	D	f	D	D
7131102	Amusement parks (except waterparks) .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71391	Golf courses & country clubs .....	4	D	D	D	c	D	D
713910	Golf courses & country clubs .....	4	D	D	D	c	D	D
<b>DICKSON CITY, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
<b>DONORA, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>DORMONT, PA</b>								
71	Arts, entertainment, & recreation .....	4	372	75	17	6	6.7	93.3

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DOVER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	2 042	468	73	37	92.2	7.8
713	Amusement, gambling, & recreation industries .....	5	2 042	468	73	37	92.2	7.8
7139	Other amusement & recreation services .....	5	2 042	468	73	37	92.2	7.8
<b>DOWNINGTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	4	3 564	1 133	211	51	19.2	16.1
713	Amusement, gambling, & recreation industries .....	4	3 564	1 133	211	51	19.2	16.1
7139	Other amusement & recreation services .....	4	3 564	1 133	211	51	19.2	16.1
<b>DOYLESTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>DOYLESTOWN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	2 896	885	200	125	38.1	.2
713	Amusement, gambling, & recreation industries .....	5	2 896	885	200	125	38.1	.2
7139	Other amusement & recreation services .....	5	2 896	885	200	125	38.1	.2
71394	Fitness & recreational sports centers .....	5	2 896	885	200	125	38.1	.2
713940	Fitness & recreational sports centers .....	5	2 896	885	200	125	38.1	.2
<b>DUNMORE, PA</b>								
71	Arts, entertainment, & recreation .....	3	611	180	31	19	D	—
<b>DUPONT, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>DUQUESNE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>EAST GOSHEN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>EAST HEMPFIELD TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	2 298	903	251	77	59.7	11.1
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>EAST LAMPETER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	13	14 680	5 388	747	287	14.6	.9
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	6	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	c	D	D
<b>EAST NORRITON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	5 397	1 587	329	94	4.2	4.5
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>EASTON, PA</b>								
71	Arts, entertainment, & recreation .....	8	4 140	1 258	275	87	69.2	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>EAST PENNSBORO TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>EAST STROUDSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	6	2 828	804	186	70	41.7	1.5
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>EASTTOWN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>EBENSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	3	302	82	12	17	100.0	—
<b>ECONOMY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>EDINBORO, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 607	407	40	14	89.0	—
713	Amusement, gambling, & recreation industries .....	5	1 607	407	40	14	89.0	—
<b>EDWARDSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ELIZABETH TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	8	4 810	1 495	202	60	17.6	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>ELIZABETHTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ELLWOOD CITY, PA *</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	a	D	D
7139	Other amusement & recreation services .....	5	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	a	D	D
<b>ELLWOOD CITY, PA (LAWRENCE COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	a	D	D
7139	Other amusement & recreation services .....	5	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	a	D	D
<b>EMMAUS, PA</b>								
71	Arts, entertainment, & recreation .....	3	1 470	238	55	14	D	19.5
<b>EMPORIUM, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>EPHRATA, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>ERIE, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>25</b>	<b>13 386</b>	<b>3 464</b>	<b>756</b>	<b>225</b>	<b>19.7</b>	<b>2.2</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
7112	Spectator sports .....	3	D	D	D	b	D	D
71121	Spectator sports .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	19	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	5	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	b	D	D
<b>ETNA, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>EXETER, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>6 364</b>	<b>1 702</b>	<b>289</b>	<b>81</b>	<b>9.5</b>	<b>-</b>
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
7112	Spectator sports .....	1	D	D	D	a	D	D
71121	Spectator sports .....	1	D	D	D	a	D	D
711219	Other spectator sports .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>EXETER TOWNSHIP, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>14 012</b>	<b>3 221</b>	<b>718</b>	<b>263</b>	<b>8.9</b>	<b>1.8</b>
713	Amusement, gambling, & recreation industries .....	10	14 012	3 221	718	263	8.9	1.8
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	4 950	1 906	402	113	10.7	1.6
713940	Fitness & recreational sports centers .....	5	4 950	1 906	402	113	10.7	1.6
<b>FAIRVIEW TOWNSHIP, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FALLS TOWNSHIP, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>3 976</b>	<b>1 413</b>	<b>263</b>	<b>63</b>	<b>19.2</b>	<b>22.2</b>
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
<b>FARRELL, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FERGUSON TOWNSHIP, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FLEETWOOD, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
<b>FOLCROFT, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FORD CITY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FOREST HILLS, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FOX CHAPEL, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	1	D	D	D	a	D	D
7139	Other amusement & recreation services .....	1	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FRACKVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>FRANKLIN, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>FRANKLIN PARK, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	1	D	D	D	a	D	D
7139	Other amusement & recreation services .....	1	D	D	D	a	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>GETTYSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
<b>GIRARD, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>GLASSPORT, PA</b>								
71	Arts, entertainment, & recreation .....	3	788	222	54	11	D	—
<b>GREENCASTLE, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 125	274	36	15	25.2	6.8
<b>GREENE TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>GREENSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	23	10 603	3 499	711	296	30.7	4.1
713	Amusement, gambling, & recreation industries .....	23	10 603	3 499	711	296	30.7	4.1
7139	Other amusement & recreation services .....	17	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	5	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	5	D	D	D	b	D	D
<b>GREEN TREE, PA</b>								
71	Arts, entertainment, & recreation .....	3	660	140	33	10	D	—
<b>GREENVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>GROVE CITY, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>GUILFORD TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	3 464	1 414	241	149	6.6	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>HAMBURG, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>HAMPDEN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	4	2 068	751	204	77	3.3	—
713	Amusement, gambling, & recreation industries .....	4	2 068	751	204	77	3.3	—
7139	Other amusement & recreation services .....	4	2 068	751	204	77	3.3	—
<b>HAMPTON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	944	114	18	12	100.0	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HANOVER, PA</b>								
71	Arts, entertainment, & recreation .....	6	2 126	642	139	67	—	4.3
713	Amusement, gambling, & recreation industries .....	6	2 126	642	139	67	—	4.3
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>HARBORCREEK TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	6 344	2 936	715	128	95.2	—
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	1	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	1	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>HARRISBURG, PA</b>								
71	Arts, entertainment, & recreation .....	17	6 214	1 653	421	86	22.3	2.0
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	b	D	D
<b>HARRISON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 280	368	84	31	31.3	—
<b>HATFIELD, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>HATFIELD TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	10	4 267	1 199	249	97	71.5	—
713	Amusement, gambling, & recreation industries .....	10	4 267	1 199	249	97	71.5	—
7139	Other amusement & recreation services .....	10	4 267	1 199	249	97	71.5	—
71394	Fitness & recreational sports centers .....	6	2 033	695	192	50	40.2	—
713940	Fitness & recreational sports centers .....	6	2 033	695	192	50	40.2	—
<b>HAVERFORD TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	13	5 983	2 230	378	157	27.2	13.8
711	Performing arts, spectator sports, & related industries .....	3	1 483	234	64	8	D	55.7
713	Amusement, gambling, & recreation industries .....	10	4 500	1 996	314	149	32.6	—
7139	Other amusement & recreation services .....	10	4 500	1 996	314	149	32.6	—
71394	Fitness & recreational sports centers .....	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	8	D	D	D	c	D	D
<b>HAZLETON, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>HELLERTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>HERMITAGE, PA</b>								
71	Arts, entertainment, & recreation .....	8	1 976	448	95	50	41.8	46.8
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>HILLTOWN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>HOLLIDAYSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>HONESDALE, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>HOPEWELL TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>HORSHAM TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	7 871	2 022	426	101	15.8	—
713	Amusement, gambling, & recreation industries .....	5	7 871	2 022	426	101	15.8	—
7139	Other amusement & recreation services .....	5	7 871	2 022	426	101	15.8	—
71391	Golf courses & country clubs .....	3	D	D	D	b	D	D
713910	Golf courses & country clubs .....	3	D	D	D	b	D	D
<b>HUMMELSTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>HUNTINGDON, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>INDIANA, PA</b>								
71	Arts, entertainment, & recreation .....	8	1 455	489	85	59	28.9	—
<b>IRWIN, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 761	490	90	45	58.8	7.3
<b>JEANNETTE, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 458	284	65	13	51.6	8.4
<b>JENKINTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>JERSEY SHORE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>JIM THORPE, PA</b>								
71	Arts, entertainment, & recreation .....	6	3 761	1 504	147	132	4.7	10.1
713	Amusement, gambling, & recreation industries .....	4	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>JOHNSTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	3	2 786	836	219	55	—	13.8
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
<b>KANE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KENHORST, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KENNETT SQUARE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>KINGSTON, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 661	263	70	33	26.8	—
713	Amusement, gambling, & recreation industries .....	4	1 661	263	70	33	26.8	—
7139	Other amusement & recreation services .....	4	1 661	263	70	33	26.8	—
71394	Fitness & recreational sports centers .....	4	1 661	263	70	33	26.8	—
713940	Fitness & recreational sports centers .....	4	1 661	263	70	33	26.8	—
<b>KITTANNING, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>KUTZTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	6	3 078	582	88	67	27.1	23.9
<b>LAKE CITY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LANCASTER, PA</b>								
71	Arts, entertainment, & recreation .....	17	14 562	4 249	574	276	11.7	10.0
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
7111	Performing arts companies .....	2	D	D	D	b	D	D
71113	Musical groups & artists .....	2	D	D	D	b	D	D
711130	Musical groups & artists .....	2	D	D	D	b	D	D
7111309	Other music groups & artists .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	e	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	c	D	D
<b>LANCASTER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	1 582	465	150	76	D	—
713	Amusement, gambling, & recreation industries .....	3	1 582	465	150	76	D	—
7139	Other amusement & recreation services .....	3	1 582	465	150	76	D	—
71394	Fitness & recreational sports centers .....	3	1 582	465	150	76	D	—
713940	Fitness & recreational sports centers .....	3	1 582	465	150	76	D	—
<b>LANSDALE, PA</b>								
71	Arts, entertainment, & recreation .....	5	2 239	587	137	77	7.5	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>LANSDOWNE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LATROBE, PA</b>								
71	Arts, entertainment, & recreation .....	9	1 395	447	88	52	71.0	2.9
<b>LAURELDALE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LEBANON, PA</b>								
71	Arts, entertainment, & recreation .....	10	1 941	621	148	33	25.5	8.1
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>LEECHBURG, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>LEHIGHTON, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>LEMOYNE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>LEWISBURG, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>LEWISTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 334	361	86	16	18.2	—
<b>LIMERICK TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>LITITZ, PA</b>							
71	Arts, entertainment, & recreation .....	5	1 697	618	100	17	92.6	7.4
	<b>LITTLESTOWN, PA</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>LOCK HAVEN, PA</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>LOGAN TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	3	206	42	2	1	100.0	—
	<b>LOWER ALLEN TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	5	1 774	573	96	80	29.8	—
713	Amusement, gambling, & recreation industries .....	5	1 774	573	96	80	29.8	—
7139	Other amusement & recreation services .....	5	1 774	573	96	80	29.8	—
	<b>LOWER BURRELL, PA</b>							
71	Arts, entertainment, & recreation .....	4	720	171	56	28	40.1	25.7
	<b>LOWER MACUNGIE TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	1	D	D	D	e	D	D
7139	Other amusement & recreation services .....	1	D	D	D	e	D	D
	<b>LOWER MAKEFIELD TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>LOWER MERION TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	29	13 452	3 575	748	238	35.1	9.6
711	Performing arts, spectator sports, & related industries .....	15	8 819	2 216	384	66	17.1	5.5
7111	Performing arts companies .....	2	D	D	D	b	D	D
71113	Musical groups & artists .....	2	D	D	D	b	D	D
711130	Musical groups & artists .....	2	D	D	D	b	D	D
7111309	Other music groups & artists .....	2	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	10	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	10	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	4 633	1 359	364	172	69.3	17.3
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
	<b>LOWER MORELAND TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	9	2 701	553	83	34	92.7	—
713	Amusement, gambling, & recreation industries .....	6	2 504	459	62	27	100.0	—
7139	Other amusement & recreation services .....	6	2 504	459	62	27	100.0	—
	<b>LOWER PAXTON TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	14	13 879	3 649	713	224	7.2	41.3
713	Amusement, gambling, & recreation industries .....	14	13 879	3 649	713	224	7.2	41.3
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
	<b>LOWER POTTS GROVE TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>LOWER PROVIDENCE TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>LOWER SALFORD TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>LOWER SOUTHAMPTON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	15	8 928	2 470	570	181	16.7	46.0
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	2 256	785	174	75	13.4	—
713940	Fitness & recreational sports centers .....	4	2 256	785	174	75	13.4	—
71399	All other amusement & recreation industries .....	5	2 429	660	124	49	37.9	31.1
713990	All other amusement & recreation industries .....	5	2 429	660	124	49	37.9	31.1
<b>LOYALSOCK TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 084	333	75	33	16.3	32.6
<b>LUZERNE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MCCANDLESS TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	2 855	760	149	61	6.8	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>MCKEESPORT, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 028	492	99	11	22.1	9.9
<b>MCKEES ROCKS, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MCSHERRYSTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MAHANOEY CITY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>MALVERN, PA</b>								
71	Arts, entertainment, & recreation .....	3	1 170	200	55	22	D	—
<b>MANCHESTER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	7	5 941	2 447	531	156	18.4	2.9
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
<b>MANHEIM, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MANHEIM TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	2 742	814	189	99	24.2	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>MANOR TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MANSFIELD, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MARIETTA, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MARPLE TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 933	521	142	61	44.7	13.9
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>MASONTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MEADVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	8	1 471	410	75	50	69.7	—
<b>MECHANICSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	8	7 035	1 509	274	177	72.9	1.5
713	Amusement, gambling, & recreation industries .....	8	7 035	1 509	274	177	72.9	1.5
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	b	D	D
<b>MEDIA, PA</b>								
71	Arts, entertainment, & recreation .....	5	4 335	1 160	459	121	5.8	1.6
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>MIDDLETOWN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MIDDLETOWN TOWNSHIP, PA (BUCKS COUNTY)</b>								
71	Arts, entertainment, & recreation .....	10	4 208	1 132	298	75	24.5	—
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>MIDDLETOWN TOWNSHIP, PA (DELAWARE COUNTY)</b>								
71	Arts, entertainment, & recreation .....	6	2 040	617	153	43	19.2	61.4
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
<b>MIDLAND, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MIFFLINBURG, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MILLCREEK TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	9	7 906	2 313	365	152	9.5	—
713	Amusement, gambling, & recreation industries .....	9	7 906	2 313	365	152	9.5	—
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MILLERSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>MILLERSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	3	1 436	285	62	28	D	—
<b>MILLVALE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MILTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MINERSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>MOHNTON, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MONACA, PA</b>								
71	Arts, entertainment, & recreation .....	3	153	36	8	2	D	—
<b>MONESSEN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MONONGAHELA, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>MONTGOMERY TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	b	D	D
<b>MONTOURSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	7	2 221	479	93	46	65.6	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
<b>MOON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	3 169	1 369	324	118	29.4	—
713	Amusement, gambling, & recreation industries .....	5	3 169	1 369	324	118	29.4	—
7139	Other amusement & recreation services .....	5	3 169	1 369	324	118	29.4	—
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	b	D	D
<b>MOOSIC, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 469	362	96	45	19.3	—
<b>MORRISVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	10	4 183	905	200	67	35.5	9.1
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	5	2 529	463	86	22	50.6	3.4
713940	Fitness & recreational sports centers .....	5	2 529	463	86	22	50.6	3.4
<b>MORTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MOUNT CARMEL, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MOUNT JOY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MOUNT LEBANON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	9	2 561	826	188	76	49.1	1.5
713	Amusement, gambling, & recreation industries .....	5	2 113	582	150	69	55.6	1.8
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>MOUNT OLIVER, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MOUNT PLEASANT, PA</b>								
71	Arts, entertainment, & recreation .....	4	248	35	3	1	83.9	—
<b>MOUNT PLEASANT TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	1 947	589	74	17	17.4	—
713	Amusement, gambling, & recreation industries .....	6	1 947	589	74	17	17.4	—
7139	Other amusement & recreation services .....	6	1 947	589	74	17	17.4	—
<b>MUHLENBERG TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	2 896	542	162	102	1.8	19.2
713	Amusement, gambling, & recreation industries .....	6	2 896	542	162	102	1.8	19.2
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>MUNCY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MUNICIPALITY OF MONROEVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	15	9 171	3 046	745	265	20.6	8.2
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	6 022	2 395	613	197	6.3	5.6
713940	Fitness & recreational sports centers .....	7	6 022	2 395	613	197	6.3	5.6
<b>MUNICIPALITY OF MURRYSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	8	2 865	744	123	98	21.0	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>NANTICOKE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>NARBERTH, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>NAZARETH, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
711219	Other spectator sports .....	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation) .....	1	D	D	D	a	D	D
<b>NETHER PROVIDENCE TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>NEWBERRY TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NEW BRIGHTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NEW BRITAIN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	5 419	1 842	385	174	7.3	—
713	Amusement, gambling, & recreation industries .....	5	5 419	1 842	385	174	7.3	—
7139	Other amusement & recreation services .....	5	5 419	1 842	385	174	7.3	—
71394	Fitness & recreational sports centers .....	5	5 419	1 842	385	174	7.3	—
713940	Fitness & recreational sports centers .....	5	5 419	1 842	385	174	7.3	—
<b>NEW CASTLE, PA</b>								
71	Arts, entertainment, & recreation .....	12	6 759	1 610	273	152	34.6	5.5
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
<b>NEW CUMBERLAND, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NEW HOLLAND, PA</b>								
71	Arts, entertainment, & recreation .....	3	615	146	34	15	D	—
<b>NEW KENSINGTON, PA</b>								
71	Arts, entertainment, & recreation .....	5	579	80	13	15	32.0	28.8
<b>NEWTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NEWTOWN TOWNSHIP, PA (BUCKS COUNTY)</b>								
71	Arts, entertainment, & recreation .....	4	6 095	1 674	403	214	83.2	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>NEWTOWN TOWNSHIP, PA (DELAWARE COUNTY)</b>								
71	Arts, entertainment, & recreation .....	6	4 998	3 094	623	148	10.8	12.6
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
<b>NORRISTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	5	3 161	1 130	89	31	32.6	3.7
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
<b>NORTHAMPTON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	15	9 585	3 625	514	201	13.8	4.6
713	Amusement, gambling, & recreation industries .....	9	8 927	3 314	466	176	14.5	4.9
7139	Other amusement & recreation services .....	9	8 927	3 314	466	176	14.5	4.9
71391	Golf courses & country clubs .....	3	D	D	D	c	D	D
713910	Golf courses & country clubs .....	3	D	D	D	c	D	D
<b>NORTH BRADDOCK, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>NORTH EAST, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>NORTH FAYETTE TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>NORTH HUNTINGDON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	2 336	661	72	67	35.3	9.2
713	Amusement, gambling, & recreation industries .....	5	2 336	661	72	67	35.3	9.2
7139	Other amusement & recreation services .....	5	2 336	661	72	67	35.3	9.2
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NORTH VERSAILLES TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	1 666	368	97	62	28.0	—
713	Amusement, gambling, & recreation industries .....	6	1 666	368	97	62	28.0	—
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>NORTH WALES, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NORTH WHITEHALL TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>OAKMONT, PA</b>								
71	Arts, entertainment, & recreation .....	5	2 076	593	136	17	15.0	—
713	Amusement, gambling, & recreation industries .....	5	2 076	593	136	17	15.0	—
7139	Other amusement & recreation services .....	4	D	D	D	a	D	D
<b>OHIOVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>OLYPHANT, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ORWIGSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
<b>PALMER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PALMERTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PALMYRA, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PEN ARGYL, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PENN TOWNSHIP, PA (WESTMORELAND COUNTY)</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PENN TOWNSHIP, PA (YORK COUNTY)</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
<b>PENNDDEL, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PENN HILLS TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	9	9 141	2 491	526	246	.1	2.7
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>PERKASIE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PETERS TOWNSHIP, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>8 536</b>	<b>1 466</b>	<b>112</b>	<b>73</b>	<b>71.4</b>	<b>1.4</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
7111	Performing arts companies .....	2	D	D	D	a	D	D
71119	Other performing arts companies .....	1	D	D	D	a	D	D
711190	Other performing arts companies .....	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	a	D	D
<b>PHILADELPHIA, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>160</b>	<b>413 729</b>	<b>224 102</b>	<b>53 124</b>	<b>4 595</b>	<b>8.2</b>	<b>3.5</b>
711	Performing arts, spectator sports, & related industries .....	57	353 092	208 564	49 604	3 124	6.7	2.1
7111	Performing arts companies .....	15	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	7	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	7	D	D	D	b	D	D
71113	Musical groups & artists .....	7	D	D	D	b	D	D
711130	Musical groups & artists .....	7	D	D	D	b	D	D
7111309	Other music groups & artists .....	7	D	D	D	b	D	D
7112	Spectator sports .....	6	D	D	D	f	D	D
71121	Spectator sports .....	6	D	D	D	f	D	D
711211	Sports teams & clubs .....	4	D	D	D	f	D	D
7112112	Baseball clubs .....	1	D	D	D	e	D	D
7112119	Other professional sports clubs .....	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	9	71 463	19 847	5 415	2 181	26.3	9.8
71131	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	3	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	6	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	6	D	D	D	g	D	D
7115	Independent artists, writers, & performers .....	22	4 611	1 694	354	61	68.2	4.9
71151	Independent artists, writers, & performers .....	22	4 611	1 694	354	61	68.2	4.9
711510	Independent artists, writers, & performers .....	22	4 611	1 694	354	61	68.2	4.9
713	Amusement, gambling, & recreation industries .....	103	60 637	15 538	3 520	1 471	16.8	11.7
7139	Other amusement & recreation services .....	93	57 286	14 658	3 356	1 382	17.3	10.4
71391	Golf courses & country clubs .....	10	D	D	D	e	D	D
713910	Golf courses & country clubs .....	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	53	35 588	9 142	2 154	842	17.1	13.2
713940	Fitness & recreational sports centers .....	53	35 588	9 142	2 154	842	17.1	13.2
7139405	Roller skating rinks .....	3	2 899	761	213	147	D	—
71395	Bowling centers .....	11	7 272	2 036	513	191	11.9	12.1
713950	Bowling centers .....	11	7 272	2 036	513	191	11.9	12.1
71399	All other amusement & recreation industries .....	19	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	b	D	D
<b>PHOENIXVILLE, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>1 818</b>	<b>694</b>	<b>141</b>	<b>53</b>	<b>15.5</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	4	1 818	694	141	53	15.5	—
7139	Other amusement & recreation services .....	4	1 818	694	141	53	15.5	—
<b>PITTSBURGH, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>84</b>	<b>237 348</b>	<b>128 528</b>	<b>24 831</b>	<b>2 331</b>	<b>2.6</b>	<b>4.5</b>
711	Performing arts, spectator sports, & related industries .....	31	202 635	119 024	22 586	1 536	.3	2.2
7111	Performing arts companies .....	6	D	D	D	b	D	D
7112	Spectator sports .....	4	D	D	D	f	D	D
71121	Spectator sports .....	4	D	D	D	f	D	D
711211	Sports teams & clubs .....	4	D	D	D	f	D	D
7112119	Other professional sports clubs .....	2	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events .....	9	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	53	34 713	9 504	2 245	795	15.7	17.5
7139	Other amusement & recreation services .....	50	D	D	D	f	D	D
71394	Fitness & recreational sports centers .....	17	13 129	3 453	797	356	21.0	1.8
713940	Fitness & recreational sports centers .....	17	13 129	3 453	797	356	21.0	1.8
71395	Bowling centers .....	9	4 088	1 706	561	224	11.4	29.2
713950	Bowling centers .....	9	4 088	1 706	561	224	11.4	29.2
71399	All other amusement & recreation industries .....	21	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	21	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	12 605	2 990	579	136	12.7	36.8

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PLAINS TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	c	D	D
7112	Spectator sports .....	1	D	D	D	c	D	D
71121	Spectator sports .....	1	D	D	D	c	D	D
711212	Racetracks .....	1	D	D	D	c	D	D
<b>PLEASANT HILLS, PA</b>								
71	Arts, entertainment, & recreation .....	8	3 847	971	213	77	59.3	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>PLUM, PA</b>								
71	Arts, entertainment, & recreation .....	6	2 302	633	150	64	28.2	—
713	Amusement, gambling, & recreation industries .....	6	2 302	633	150	64	28.2	—
7139	Other amusement & recreation services .....	6	2 302	633	150	64	28.2	—
<b>PLYMOUTH TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	8	1 254	369	87	26	39.6	25.9
<b>PORTAGE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PORT VUE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>POTTSTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	4	1 152	318	78	42	79.4	—
<b>POTTSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	6	1 381	413	95	42	35.6	—
<b>PROSPECT PARK, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PUNXSUTAWNEY, PA</b>								
71	Arts, entertainment, & recreation .....	4	573	124	4	1	43.6	—
<b>QUAKERTOWN, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>RADNOR TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	15	17 748	3 393	685	246	31.7	34.5
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers .....	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	5 751	1 173	272	110	12.8	60.6
713940	Fitness & recreational sports centers .....	5	5 751	1 173	272	110	12.8	60.6
<b>READING, PA</b>								
71	Arts, entertainment, & recreation .....	13	32 035	6 844	1 353	180	13.3	1.0
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
711219	Other spectator sports .....	1	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>RED LION, PA</b>								
71	Arts, entertainment, & recreation .....	5	949	570	118	45	68.7	5.8

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>RICHLAND TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	9	2 054	530	88	35	39.7	—
713	Amusement, gambling, & recreation industries .....	9	2 054	530	88	35	39.7	—
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>RIDLEY TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	3 480	792	191	58	26.4	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>RIDLEY PARK, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ROCHESTER, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ROSS TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	10	4 221	1 570	341	106	39.2	6.3
713	Amusement, gambling, & recreation industries .....	7	3 425	1 379	312	100	29.8	5.0
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>ROSTRAVER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	4	4 581	1 469	292	120	—	9.7
713	Amusement, gambling, & recreation industries .....	4	4 581	1 469	292	120	—	9.7
7139	Other amusement & recreation services .....	4	4 581	1 469	292	120	—	9.7
<b>ST. CLAIR, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>ST. MARYS, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>SALISBURY TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SANDY TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	3 880	1 107	260	45	D	—
713	Amusement, gambling, & recreation industries .....	3	3 880	1 107	260	45	D	—
7139	Other amusement & recreation services .....	3	3 880	1 107	260	45	D	—
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	2	D	D	D	b	D	D
<b>SAYRE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SCOTT TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	734	328	78	51	D	—
<b>SCOTTDALE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SCRANTON, PA</b>								
71	Arts, entertainment, & recreation .....	21	6 628	1 453	311	135	47.7	1.8
713	Amusement, gambling, & recreation industries .....	18	6 362	1 349	286	126	46.5	1.9
7139	Other amusement & recreation services .....	14	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	6	2 142	260	51	16	91.1	—
713990	All other amusement & recreation industries .....	6	2 142	260	51	16	91.1	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SELINGROVE, PA</b>								
71	Arts, entertainment, & recreation .....	4	915	221	81	22	52.7	—
<b>SELLERSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SEWICKLEY, PA</b>								
71	Arts, entertainment, & recreation .....	6	3 111	1 162	178	76	18.5	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>SHALER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	2 868	589	116	97	54.4	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>SHAMOKIN, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SHARON, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>SHARON HILL, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SHARPSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SHILLINGTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>SHIPPENSBURG, PA *</b>								
71	Arts, entertainment, & recreation .....	3	1 100	311	80	72	—	56.0
<b>SHIPPENSBURG, PA (CUMBERLAND COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>SHIPPENSBURG, PA (FRANKLIN COUNTY PART) *</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SLATINGTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SLIPPERY ROCK, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SOMERSET, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 700	495	116	69	100.0	—
713	Amusement, gambling, & recreation industries .....	5	1 700	495	116	69	100.0	—
7139	Other amusement & recreation services .....	5	1 700	495	116	69	100.0	—
<b>SOMERSET TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>SOUDERTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SOUTH FAYETTE TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	1 880	462	77	18	D	—
713	Amusement, gambling, & recreation industries .....	3	1 880	462	77	18	D	—
7139	Other amusement & recreation services .....	3	1 880	462	77	18	D	—
<b>SOUTH MIDDLETON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	650	157	14	11	78.0	22.0
<b>SOUTH PARK TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SOUTH UNION TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SOUTH WHITEHALL TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	9	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7131	Amusement parks & arcades .....	2	D	D	D	c	D	D
71311	Amusement & theme parks .....	1	D	D	D	c	D	D
713110	Amusement & theme parks .....	1	D	D	D	c	D	D
7131102	Amusement parks (except waterparks) .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>SOUTH WILLIAMSPORT, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SPRING TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	8	3 042	829	210	165	42.1	13.6
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
<b>SPRING CITY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SPRINGETTSBURY TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	8	7 976	2 323	541	239	5.5	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
<b>SPRINGFIELD TOWNSHIP, PA (DELAWARE COUNTY)</b>								
71	Arts, entertainment, & recreation .....	8	5 973	1 675	401	181	17.8	57.2
713	Amusement, gambling, & recreation industries .....	5	5 703	1 643	394	179	15.5	59.9
7139	Other amusement & recreation services .....	5	5 703	1 643	394	179	15.5	59.9
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
<b>SPRINGFIELD TOWNSHIP, PA (MONTGOMERY COUNTY)</b>								
71	Arts, entertainment, & recreation .....	7	3 427	1 340	235	91	48.6	22.0
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
<b>STATE COLLEGE, PA</b>								
71	Arts, entertainment, & recreation .....	13	5 540	1 399	317	228	28.8	.5
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	c	D	D
<b>STEELTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>STRASBURG, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	c	D	D
7111	Performing arts companies .....	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	c	D	D
7111102	Theater companies .....	2	D	D	D	c	D	D
<b>STROUD TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>STROUDSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	6	1 987	591	102	34	52.3	—
713	Amusement, gambling, & recreation industries .....	6	1 987	591	102	34	52.3	—
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>SUNBURY, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SUSQUEHANNA TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>SWARTHMORE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SWATARA TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	11	9 779	1 891	376	135	15.3	51.3
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
<b>SWISSVALE, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SWOYERSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>TAMAQUA, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>TARENTUM, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>TAYLOR, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>THROOP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>TITUSVILLE, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>TOWAMENCIN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>TOWANDA, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>TRAFFORD, PA *</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>TRAFFORD, PA (WESTMORELAND COUNTY PART) *</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
	<b>TREDYFFRIN TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	5	2 163	564	88	21	16.6	17.6
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
7111	Performing arts companies .....	1	D	D	D	a	D	D
71113	Musical groups & artists .....	1	D	D	D	a	D	D
711130	Musical groups & artists .....	1	D	D	D	a	D	D
7111309	Other music groups & artists .....	1	D	D	D	a	D	D
	<b>TURTLE CREEK, PA</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>UNION CITY, PA</b>							
71	Arts, entertainment, & recreation .....	4	878	173	8	14	74.7	16.7
	<b>UNIONTOWN, PA</b>							
71	Arts, entertainment, & recreation .....	9	1 637	293	49	31	52.4	32.9
713	Amusement, gambling, & recreation industries .....	9	1 637	293	49	31	52.4	32.9
	<b>UPPER ALLEN TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
	<b>UPPER CHICHESTER TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	3	1 641	372	81	62	D	—
713	Amusement, gambling, & recreation industries .....	3	1 641	372	81	62	D	—
	<b>UPPER DARBY TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	12	1 580	323	61	22	56.6	20.6
	<b>UPPER DUBLIN TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	8	4 913	1 030	145	37	40.8	—
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
	<b>UPPER GWYNEDD TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
	<b>UPPER MACUNGIE TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	3	959	339	79	39	—	23.7
	<b>UPPER MERION TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	9	5 661	2 421	601	102	15.9	.4
713	Amusement, gambling, & recreation industries .....	4	5 337	2 294	590	98	13.8	—
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
	<b>UPPER MORELAND TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	8	7 169	1 198	285	86	18.6	—
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
	<b>UPPER PROVIDENCE TOWNSHIP, PA</b>							
71	Arts, entertainment, & recreation .....	5	3 203	1 541	333	79	44.4	—
713	Amusement, gambling, & recreation industries .....	5	3 203	1 541	333	79	44.4	—
7139	Other amusement & recreation services .....	5	3 203	1 541	333	79	44.4	—

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>UPPER ST. CLAIR TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	1 006	185	31	15	92.8	—
<b>UPPER SAUCON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	8	6 957	1 459	215	54	41.7	15.3
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71391	Golf courses & country clubs .....	5	D	D	D	b	D	D
713910	Golf courses & country clubs .....	5	D	D	D	b	D	D
<b>UPPER SOUTHAMPTON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	6	1 429	368	118	29	39.0	—
<b>UWCHLAN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D
<b>VANDERGRIFT, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>VERONA, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WARMINSTER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	8	7 155	1 657	319	120	35.8	—
713	Amusement, gambling, & recreation industries .....	8	7 155	1 657	319	120	35.8	—
7139	Other amusement & recreation services .....	8	7 155	1 657	319	120	35.8	—
71394	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
<b>WARREN, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>WARRINGTON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	3 309	909	168	67	4.5	—
713	Amusement, gambling, & recreation industries .....	5	3 309	909	168	67	4.5	—
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>WARWICK TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WASHINGTON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>WASHINGTON, PA</b>								
71	Arts, entertainment, & recreation .....	5	548	113	24	11	60.0	13.1
<b>WAYNESBORO, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 527	781	167	82	22.1	7.8
713	Amusement, gambling, & recreation industries .....	5	1 527	781	167	82	22.1	7.8
<b>WAYNESBURG, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WELLSBORO, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>WEST BRADFORD TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WEST CHESTER, PA</b>								
71	Arts, entertainment, & recreation .....	9	8 374	1 831	393	181	59.0	.2
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>WEST GOSHEN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	8	4 463	1 370	176	90	12.6	.9
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	b	D	D
<b>WEST HAZLETON, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>WEST HEMPFIELD TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WEST LAMPETER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>WEST MANCHESTER TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	9	3 786	868	167	108	64.6	—
713	Amusement, gambling, & recreation industries .....	9	3 786	868	167	108	64.6	—
7139	Other amusement & recreation services .....	9	3 786	868	167	108	64.6	—
<b>WEST MIFFLIN, PA</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7131	Amusement parks & arcades .....	3	D	D	D	c	D	D
71311	Amusement & theme parks .....	1	D	D	D	c	D	D
713110	Amusement & theme parks .....	1	D	D	D	c	D	D
<b>WESTMONT, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WEST NORRITON TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>WEST PITTSTON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WEST READING, PA</b>								
71	Arts, entertainment, & recreation .....	3	265	83	21	29	D	39.6
<b>WESTTOWN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>WEST VIEW, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WEST WHITELAND TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 586	376	98	39	11.5	—
<b>WEST WYOMING, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D

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<b>WHITE TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>WHITEHALL, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WHITEHALL TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	13	4 818	1 063	256	130	25.4	1.3
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>WHITEMARSH TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	10	9 967	4 590	937	318	12.2	1.4
713	Amusement, gambling, & recreation industries .....	6	9 135	4 336	898	313	5.3	.4
7139	Other amusement & recreation services .....	5	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	e	D	D
<b>WHITE OAK, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>WHITPAIN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	7	11 095	3 918	775	359	16.2	—
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	e	D	D
7139	Other amusement & recreation services .....	5	D	D	D	e	D	D
71391	Golf courses & country clubs .....	5	D	D	D	e	D	D
713910	Golf courses & country clubs .....	5	D	D	D	e	D	D
<b>WILKES-BARRE, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7132	Gambling industries .....	1	D	D	D	c	D	D
71329	Other gambling industries .....	1	D	D	D	c	D	D
713290	Other gambling industries .....	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	2 224	691	155	68	—	—
<b>WILKINSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>WILLIAMSPORT, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
<b>WILLISTOWN TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WILSON, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WINDBER, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WIND GAP, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>WINDSOR TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>WORMLEYSBURG, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WYOMING, PA</b>								
71	Arts, entertainment, & recreation .....	3	654	195	41	45	D	—
<b>WYOMISSING, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7132	Gambling industries .....	1	D	D	D	a	D	D
71329	Other gambling industries .....	1	D	D	D	a	D	D
713290	Other gambling industries .....	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation .....	1	D	D	D	a	D	D
<b>YEADON, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>YORK, PA</b>								
71	Arts, entertainment, & recreation .....	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	7	2 741	954	241	81	17.5	—
7139	Other amusement & recreation services .....	7	2 741	954	241	81	17.5	—
<b>YORK TOWNSHIP, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>YOUNGWOOD, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF ADAMS COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	22	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	16	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	7	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	7	D	D	D	b	D	D
<b>BALANCE OF ALLEGHENY COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	46	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	40	D	D	D	e	D	D
7139	Other amusement & recreation services .....	39	19 002	4 531	877	348	28.3	31.6
71394	Fitness & recreational sports centers .....	17	11 989	2 831	554	222	21.5	40.2
713940	Fitness & recreational sports centers .....	17	11 989	2 831	554	222	21.5	40.2
71399	All other amusement & recreation industries .....	12	4 109	811	161	44	14.5	28.7
713990	All other amusement & recreation industries .....	12	4 109	811	161	44	14.5	28.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	3 342	523	141	29	10.5	19.7
<b>BALANCE OF ARMSTRONG COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	b	D	D
<b>BALANCE OF BEAVER COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	17	5 684	1 724	174	185	36.9	2.4
7139	Other amusement & recreation services .....	17	5 684	1 724	174	185	36.9	2.4
<b>BALANCE OF BEDFORD COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	6	2 237	619	73	35	100.0	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF BERKS COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>49</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	42	D	D	D	f	D	D
7139	Other amusement & recreation services .....	37	D	D	D	f	D	D
71391	Golf courses & country clubs .....	15	D	D	D	e	D	D
713910	Golf courses & country clubs .....	15	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	13	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	13	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	6	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	6	D	D	D	b	D	D
<b>BALANCE OF BLAIR COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7131	Amusement parks & arcades .....	4	6 714	1 194	102	115	18.1	—
<b>BALANCE OF BRADFORD COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF BUCKS COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>40</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	16	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	10	D	D	D	a	D	D
71151	Independent artists, writers, & performers .....	10	D	D	D	a	D	D
711510	Independent artists, writers, & performers .....	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	24	D	D	D	f	D	D
7131	Amusement parks & arcades .....	2	D	D	D	f	D	D
71311	Amusement & theme parks .....	1	D	D	D	f	D	D
713110	Amusement & theme parks .....	1	D	D	D	f	D	D
7139	Other amusement & recreation services .....	22	D	D	D	e	D	D
71391	Golf courses & country clubs .....	6	D	D	D	c	D	D
713910	Golf courses & country clubs .....	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	b	D	D
<b>BALANCE OF BUTLER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>26</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	4	2 076	376	46	14	13.4	24.8
713	Amusement, gambling, & recreation industries .....	22	D	D	D	c	D	D
7139	Other amusement & recreation services .....	21	D	D	D	c	D	D
71391	Golf courses & country clubs .....	11	D	D	D	b	D	D
713910	Golf courses & country clubs .....	11	D	D	D	b	D	D
<b>BALANCE OF CAMBRIA COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	14	D	D	D	b	D	D
7139	Other amusement & recreation services .....	13	D	D	D	b	D	D
<b>BALANCE OF CAMERON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF CARBON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	f	D	D
7139	Other amusement & recreation services .....	5	D	D	D	f	D	D
<b>BALANCE OF CENTRE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>19</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	c	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF CHESTER COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	19	D	D	D	c	D	D
7111	Performing arts companies .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	26	D	D	D	c	D	D
7139	Other amusement & recreation services .....	23	D	D	D	c	D	D
71391	Golf courses & country clubs .....	5	D	D	D	c	D	D
713910	Golf courses & country clubs .....	5	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	14	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	14	D	D	D	b	D	D
<b>BALANCE OF CLARION COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF CLEARFIELD COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF CLINTON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF COLUMBIA COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BALANCE OF CRAWFORD COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>18</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	18	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
<b>BALANCE OF CUMBERLAND COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
<b>BALANCE OF DAUPHIN COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	e	D	D
7112	Spectator sports .....	1	D	D	D	e	D	D
71121	Spectator sports .....	1	D	D	D	e	D	D
711212	Racetracks .....	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>BALANCE OF DELAWARE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>16</b>	<b>6 933</b>	<b>2 133</b>	<b>407</b>	<b>127</b>	<b>36.5</b>	<b>11.3</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>BALANCE OF ELK COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF ERIE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>24</b>	<b>7 324</b>	<b>2 174</b>	<b>343</b>	<b>215</b>	<b>35.8</b>	<b>6.8</b>
713	Amusement, gambling, & recreation industries .....	21	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF FAYETTE COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	22	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	19	D	D	D	b	D	D
7139	Other amusement & recreation services .....	19	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	10	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	10	D	D	D	b	D	D
<b>BALANCE OF FOREST COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>BALANCE OF FRANKLIN COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>BALANCE OF FULTON COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	3	449	221	51	8	D	—
<b>BALANCE OF GREENE COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF HUNTINGDON COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>BALANCE OF INDIANA COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>BALANCE OF JEFFERSON COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	a	D	D
<b>BALANCE OF JUNIATA COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	5	1 126	212	25	9	83.7	6.4
<b>BALANCE OF LACKAWANNA COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	14	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	12	2 730	712	129	50	79.1	2.1
7139	Other amusement & recreation services .....	12	2 730	712	129	50	79.1	2.1
<b>BALANCE OF LANCASTER COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	32	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	10	D	D	D	c	D	D
7111	Performing arts companies .....	4	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	20	D	D	D	c	D	D
7139	Other amusement & recreation services .....	20	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	9	1 578	337	54	49	35.3	64.7
713940	Fitness & recreational sports centers .....	9	1 578	337	54	49	35.3	64.7
<b>BALANCE OF LAWRENCE COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF LEBANON COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	12	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	a	D	D
<b>BALANCE OF LEHIGH COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	10	5 290	1 191	225	114	5.4	21.2
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>BALANCE OF LUZERNE COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	19	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	15	D	D	D	c	D	D
7139	Other amusement & recreation services .....	14	D	D	D	c	D	D
71391	Golf courses & country clubs .....	8	D	D	D	c	D	D
713910	Golf courses & country clubs .....	8	D	D	D	c	D	D
<b>BALANCE OF LYCOMING COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
<b>BALANCE OF MC KEAN COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>BALANCE OF MERCER COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	18	D	D	D	b	D	D
7139	Other amusement & recreation services .....	17	D	D	D	b	D	D
<b>BALANCE OF MONROE COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	31	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	b	D	D
7112	Spectator sports .....	2	D	D	D	b	D	D
71121	Spectator sports .....	2	D	D	D	b	D	D
711212	Racetracks .....	1	D	D	D	b	D	D
7112122	Auto racetrack operation .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	25	D	D	D	g	D	D
7139	Other amusement & recreation services .....	24	D	D	D	g	D	D
71392	Skiing facilities .....	3	D	D	D	g	D	D
713920	Skiing facilities .....	3	D	D	D	g	D	D
71399	All other amusement & recreation industries .....	9	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	9	D	D	D	b	D	D
<b>BALANCE OF MONTGOMERY COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	26	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	b	D	D
71119	Other performing arts companies .....	1	D	D	D	b	D	D
711190	Other performing arts companies .....	1	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses) .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	21	D	D	D	e	D	D
7139	Other amusement & recreation services .....	20	D	D	D	e	D	D
71391	Golf courses & country clubs .....	7	5 390	1 645	261	50	44.8	—
713910	Golf courses & country clubs .....	7	5 390	1 645	261	50	44.8	—
71394	Fitness & recreational sports centers .....	9	4 580	1 357	321	200	38.9	4.4
713940	Fitness & recreational sports centers .....	9	4 580	1 357	321	200	38.9	4.4
<b>BALANCE OF NORTHAMPTON COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	13	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	10	4 902	1 281	172	64	39.6	4.1
7139	Other amusement & recreation services .....	10	4 902	1 281	172	64	39.6	4.1

See footnotes at end of table.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF NORTHUMBERLAND COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7131	Amusement parks & arcades .....	1	D	D	D	b	D	D
71311	Amusement & theme parks .....	1	D	D	D	b	D	D
713110	Amusement & theme parks .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BALANCE OF PERRY COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	6	547	118	12	14	75.7	24.3
<b>BALANCE OF PIKE COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	14	5 760	1 666	341	162	30.9	14.4
713	Amusement, gambling, & recreation industries .....	12	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
<b>BALANCE OF POTTER COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF SCHUYLKILL COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	b	D	D
7139	Other amusement & recreation services .....	13	D	D	D	b	D	D
<b>BALANCE OF SNYDER COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	12	2 035	394	41	38	58.4	38.8
<b>BALANCE OF SOMERSET COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	17	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	b	D	D
7139	Other amusement & recreation services .....	14	D	D	D	b	D	D
<b>BALANCE OF SULLIVAN COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>BALANCE OF SUSQUEHANNA COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	8	1 400	229	29	20	55.2	—
<b>BALANCE OF TIOGA COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>BALANCE OF VENANGO COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	10	D	D	D	b	D	D
<b>BALANCE OF WARREN COUNTY, PA</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D

See footnotes at end of table.

**Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by \*, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF WASHINGTON COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>45</b>	<b>91 909</b>	<b>14 836</b>	<b>3 609</b>	<b>967</b>	<b>6.3</b>	<b>18.3</b>
711	Performing arts, spectator sports, & related industries .....	19	D	D	D	f	D	D
7112	Spectator sports .....	16	D	D	D	f	D	D
71121	Spectator sports .....	16	D	D	D	f	D	D
711212	Racetracks .....	6	D	D	D	f	D	D
7112123	Horse racetrack operation .....	4	D	D	D	f	D	D
711219	Other spectator sports .....	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation) .....	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	26	D	D	D	c	D	D
7139	Other amusement & recreation services .....	25	D	D	D	c	D	D
71391	Golf courses & country clubs .....	10	D	D	D	b	D	D
713910	Golf courses & country clubs .....	10	D	D	D	b	D	D
<b>BALANCE OF WAYNE COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>18</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	15	D	D	D	e	D	D
7139	Other amusement & recreation services .....	13	D	D	D	e	D	D
<b>BALANCE OF WESTMORELAND COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>27</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	23	D	D	D	c	D	D
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	21	D	D	D	c	D	D
71391	Golf courses & country clubs .....	11	6 532	2 141	273	100	29.6	3.2
713910	Golf courses & country clubs .....	11	6 532	2 141	273	100	29.6	3.2
<b>BALANCE OF WYOMING COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BALANCE OF YORK COUNTY, PA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>26</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	21	D	D	D	e	D	D
7139	Other amusement & recreation services .....	20	9 790	2 898	866	418	43.6	4.4

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

### **EXPENSES (\$1,000)**

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

### **FIRST-QUARTER PAYROLL (\$1,000)**

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

### **NUMBER OF ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

### **NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12**

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

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## **RECEIPTS/REVENUE (\$1,000)**

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

## **SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)**

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

## **SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)**

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **71 ARTS, ENTERTAINMENT, AND RECREATION**

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

#### **711 Performing Arts, Spectator Sports, and Related Industries**

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events with Facilities. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

#### **7111 Performing Arts Companies**

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

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## **71111 Theater Companies and Dinner Theaters**

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

### **711110 Theater Companies and Dinner Theaters**

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

### **7111101 Opera Companies**

Establishments primarily engaged in producing operas.

### **7111102 Theater Companies**

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

### **7111103 Dinner Theaters**

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

## **71112 Dance Companies**

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

## **71120 Dance Companies**

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

## **71113 Musical Groups and Artists**

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

### **711130 Musical Groups and Artists**

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

### **7111301 Symphony Orchestras and Chamber Music Organizations**

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

### **7111309 Other Music Groups and Artists**

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

## **71119 Other Performing Arts Companies**

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.



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## **711190 Other Performing Arts Companies**

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

## **7111901 Circuses**

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

## **7111909 Other Performing Art Companies (Except Circuses)**

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

## **7112 Spectator Sports**

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

## **71121 Spectator Sports**

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

## **711211 Sports Teams and Clubs**

This U.S. industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games, before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

## **7112111 Football Clubs**

Establishments primarily engaged in operating professional or semiprofessional football clubs.

## **7112112 Baseball Clubs**

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

## **7112119 Other Professional Sports Clubs**

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

## **711212 Racetracks**

This U.S. industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

## **7112121 Dog Racetrack Operation**

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

## **7112122 Auto Racetrack Operation**

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

## **7112123 Horse Racetrack Operation**

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.



### **711219 Other Spectator Sports**

This U.S. industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

### **7112191 Professional Athletes**

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events, and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

### **7112192 Racing (Except Racetrack Operation)**

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

### **7113 Promoters of Performing Arts, Sports, and Similar Events**

This NAICS industry group includes establishments classified in the following NAICS industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities; 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities

### **71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities**

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

### **711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities**

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

### **7113101 Stadium Operators**

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

### **7113102 Stadium and Arena Owners**

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

### **7113103 Theater Operators**

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

### **71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities**

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

### **711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities**

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

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7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

### **7113201 Producers of Radio and Television (Except Tape Producers)**

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

### **7113202 Sports Promoters**

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

### **7113203 Theatrical Promoters**

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

### **7113204 Carnivals (Except Traveling Carnival Companies)**

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

### **7113205 Fairs (State, County, etc.)**

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

### **7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures**

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

### **71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures**

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

### **711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures**

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities, such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

### **7114101 Sports Agents**

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

### **7114102 Theatrical Agents**

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

### **7114103 Agents and Brokers for Nonperforming Artists**

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

### **7115 Independent Artists, Writers, and Performers**

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

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these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

### **71151 Independent Artists, Writers, and Performers**

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

### **711510 Independent Artists, Writers, and Performers**

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

### **7115101 Authors, Composers, and Other Arts-Related Services**

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

### **7115102 Actors and Actresses**

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

### **7115103 Independent Motion Picture Production Artists and Technicians**

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

### **712 Museums, Historical Sites, and Similar Institutions**

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

### **7121 Museums, Historical Sites, and Similar Institutions**

This NAICS industry group includes establishments classified in the following NAICS industries: 71211, Museums; 71212, Historical Sites; 71213, Zoos and Botanical Gardens; and 71219, Nature Parks and Other Similar Institutions.

### **71211 Museums**

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

### **712110 Museums**

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

### **71212 Historical Sites**

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

### **712120 Historical Sites**

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

### **71213 Zoos and Botanical Gardens**

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

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### **712130 Zoos and Botanical Gardens**

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

### **71219 Nature Parks and Other Similar Institutions**

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

#### **712190 Nature Parks and Other Similar Institutions**

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

#### **7121901 Nature Parks and Reserves**

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

#### **7121902 Caverns and Miscellaneous Commercial Parks**

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

### **713 Amusement, Gambling, and Recreation Industries**

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

#### **7131 Amusement Parks and Arcades**

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

#### **71311 Amusement and Theme Parks**

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

##### **713110 Amusement and Theme Parks**

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

##### **7131101 Waterparks**

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

##### **7131102 Amusement Parks (Except Waterparks)**

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

### **71312 Amusement Arcades**

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

### **713120 Amusement Arcades**

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

### **7132 Gambling Industries**

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

#### **71321 Casinos (Except Casino Hotels)**

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

#### **713210 Casinos (Except Casino Hotels)**

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

#### **71329 Other Gambling Industries**

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

#### **713290 Other Gambling Industries**

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

### **7132901 Slot Machine Operators**

Establishments primarily engaged in operating slot machines either in their own or other places of business.

### **7132902 Lottery, Bingo, Bookie, and Other Betting Operations**

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

### **7139 Other Amusement and Recreation Industries**

This NAICS industry group includes establishments classified in the following NAICS industries: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusements and Recreation Industries.

#### **71391 Golf Courses and Country Clubs**

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

#### **713910 Golf Courses and Country Clubs**

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

#### **7139101 Membership Golf Clubs**

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.



### **7139102 Public Golf Courses**

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

### **71392 Skiing Facilities**

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

### **713920 Skiing Facilities**

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

### **71393 Marinas**

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

### **713930 Marinas**

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities, such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

### **71394 Fitness and Recreational Sports Centers**

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

### **713940 Fitness and Recreational Sports Centers**

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, skating, or racquet sports.

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991      Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

### **7139401 Nonmembership Recreation Facilities**

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

### **7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers**

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

### **7139403 Membership Recreation Clubs With Facilities**

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

### **7139404 Ice Skating Rinks**

Establishments primarily engaged in operating ice skating rinks open to the general public.

### **7139405 Roller Skating Rinks**

Establishments primarily engaged in operating roller skating rinks open to the general public.

### **71395 Bowling Centers**

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

### **713950 Bowling Centers**

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

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The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

### **71399 All Other Amusement and Recreation Industries**

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

### **713990 All Other Amusement and Recreation Industries**

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,  
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs  
Without Facilities

7999 (pt) Concession Operators or Amusement  
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

### **7139901 Dance Studios and Halls**

Establishments primarily engaged in operating dance halls or ballrooms.

### **7139902 Concession Operators of Amusement Devices and Rides**

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

### **7139903 Membership Sports and Recreation Clubs Without Facilities**

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

### **7139904 Miniature Golf Courses**

Establishments primarily engaged in operating miniature golf courses.

### **7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)**

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

### **7139909 All Other Miscellaneous Amusement and Recreation Services**

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
  - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
  - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
  - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
  - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the “Core Business Statistics Series.”

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at [www.census.gov/naics](http://www.census.gov/naics).

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
  - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
  - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau’s current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
  - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.



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## **METHOD OF ASSIGNING TAX STATUS**

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

## **RELIABILITY OF DATA**

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

## **TREATMENT OF NONRESPONSE**

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

# Appendix D. Geographic Notes

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## **PENNSYLVANIA**

**Ashland** is in Columbia and Schuylkill Counties; it was erroneously reported as never being in Columbia County for the 1992 Economic Census.

**Bethlehem** is in Lehigh and Northampton Counties.

**Ellwood City** is in Beaver and Lawrence Counties.

**Shippensburg** is in Cumberland and Franklin Counties.

**Telford** is in Bucks and Montgomery Counties.

**Trafford** is in Allegheny and Westmoreland Counties.

# Appendix E. Metropolitan Areas

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## **PENNSYLVANIA**

### **Allentown—Bethlehem—Easton, PA MSA**

Carbon County, PA  
Lehigh County, PA  
Northampton County, PA

### **Altoona, PA MSA**

Blair County, PA

### **Erie, PA MSA**

Erie County, PA

### **Harrisburg—Lebanon—Carlisle, PA MSA**

Cumberland County, PA  
Dauphin County, PA  
Lebanon County, PA  
Perry County, PA

### **Johnstown, PA MSA**

Cambria County, PA  
Somerset County, PA

### **Lancaster, PA MSA**

Lancaster County, PA

### **New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA**

Bergen—Passaic, NJ PMSA  
Bergen County, NJ  
Passaic County, NJ  
Bridgeport, CT PMSA  
Fairfield County, CT (Part)  
Bridgeport city, CT  
Fairfield town, CT  
Monroe town, CT  
Shelton city, CT  
Stratford town, CT  
Trumbull town, CT

### **New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA—Con.**

Bridgeport, CT PMSA—Con.  
New Haven County, CT (Part)  
Ansonia city, CT  
Derby city, CT  
Milford city, CT  
Seymour town, CT  
Danbury, CT PMSA  
Fairfield County, CT (Part)  
Bethel town, CT  
Brookfield town, CT  
Danbury city, CT  
New Fairfield town, CT  
Newtown town, CT  
Ridgefield town, CT  
Litchfield County, CT (Part)  
New Milford town, CT  
Dutchess County, NY PMSA  
Dutchess County, NY  
Jersey City, NJ PMSA  
Hudson County, NJ  
Middlesex—Somerset—Hunterdon, NJ PMSA  
Hunterdon County, NJ  
Middlesex County, NJ  
Somerset County, NJ  
Monmouth—Ocean, NJ PMSA  
Monmouth County, NJ  
Ocean County, NJ  
Nassau—Suffolk, NY PMSA  
Nassau County, NY  
Suffolk County, NY

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**New York—Northern New Jersey—Long Island,  
NY—NJ—CT—PA CMSA—Con.**

New Haven—Meriden, CT PMSA

Middlesex County, CT (Part)

Clinton town, CT

New Haven County, CT (Part)

Branford town, CT

Cheshire town, CT

East Haven town, CT

Guilford town, CT

Hamden town, CT

Madison town, CT

Meriden city, CT

New Haven city, CT

North Branford town, CT

North Haven town, CT

Orange town, CT

Wallingford town, CT

West Haven city, CT

New York, NY PMSA

Bronx County, NY

Kings County, NY

New York County, NY

Putnam County, NY

Queens County, NY

Richmond County, NY

Rockland County, NY

Westchester County, NY

Newark, NJ PMSA

Essex County, NJ

Morris County, NJ

Sussex County, NJ

Union County, NJ

Warren County, NJ

Newburgh, NY—PA PMSA

Orange County, NY

Pike County, PA

**New York—Northern New Jersey—Long Island,  
NY—NJ—CT—PA CMSA—Con.**

Stamford—Norwalk, CT PMSA

Fairfield County, CT (Part)

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

Trenton, NJ PMSA

Mercer County, NJ

Waterbury, CT PMSA

Litchfield County, CT (Part)

Watertown town, CT

New Haven County, CT (Part)

Naugatuck, CT

Southbury town, CT

Waterbury city, CT

Wolcott town, CT

**Newburgh, NY—PA PMSA**

Orange County, NY

Pike County, PA

**Philadelphia, PA—NJ PMSA**

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

**Philadelphia—Wilmington—Atlantic City,  
PA—NJ—DE—MD CMSA**

Atlantic—Cape May, NJ PMSA

Atlantic County, NJ

Cape May County, NJ

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**Philadelphia—Wilmington—Atlantic City,  
PA—NJ—DE—MD CMSA—Con.**

Philadelphia, PA—NJ PMSA

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Salem County, NJ

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Vineland—Millville—Bridgeton, NJ PMSA

Cumberland County, NJ

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

**Pittsburgh, PA MSA**

Allegheny County, PA

Beaver County, PA

**Pittsburgh, PA MSA—Con.**

Butler County, PA

Fayette County, PA

Washington County, PA

Westmoreland County, PA

**Reading, PA MSA**

Berks County, PA

**Scranton—Wilkes-Barre—Hazleton, PA MSA**

Columbia County, PA

Lackawanna County, PA

Luzerne County, PA

Wyoming County, PA

**Sharon, PA MSA**

Mercer County, PA

**State College, PA MSA**

Centre County, PA

**Williamsport, PA MSA**

Lycoming County, PA

**York, PA MSA**

York County, PA

